



800 Boylston Street, SUMNE 240, Boston, MA, 02199

September 15, 2005

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

RE: NSTAR Gas Company 2005/2006 Peak Seasonal Cost of Gas
Adjustment/Local Distribution Adjustment

Dear Madam Secretary:

NSTAR Gas Company (the "Company") presents for filing its Gas Adjustment Factor ("GAF") and Local Distribution Adjustment Factor ("LDAF") calculations and supporting materials pursuant to: (1) Standard Cost of Gas Adjustment Regulations, 220 C.M.R. 6.00 *et seq.*; (2) the Company's Seasonal Cost of Gas Adjustment Clause ("CGAC"), Rate Schedule M.D.T.E. No. 401; and (3) the Company's Local Distribution Adjustment Clause ("LDAC"), Rate Schedule M.D.T.E. No. 402. Also included with this filing is the calculation of the Company's Peaking Service Rate and Gas Allowance Factor, along with a proposed Residential Assistance Adjustment Clause tariff on behalf of the Company.¹

Cost of Gas Adjustment/Default Service

The Peak season GAF calculated in Section I will be applicable to all customers taking Default Service for a six-month period commencing with the billing month of November 2005 (the "2005-06 Peak GAF"). The GAF to be applied to customer bills is \$1.3222 per therm. Section II includes bill impacts by customer class presented two ways: (1) a monthly bill comparison of the average price in effect during the 2004-2005 Peak season to the proposed 2005-06 Peak GAF;² and (2) a monthly bill comparison of the currently effective 2005 Off-Peak GAF to the proposed 2005-06 Peak GAF. The proposed 2005-06 Peak GAF represents an approximate 40 percent increase over the average 2004-05 Peak GAF and 8 percent increase from the Company's most recent 2005 Off Peak GAF, which was effective as of September 1, 2005. The change in gas costs reflects circumstances in the gas commodity market, where higher prices have prevailed since early 2005, as compared to lower projected commodity costs at this time last year.

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- 1 In addition, the Department directed each gas company in its Gas Unbundling, D.T.E. 04-1 order to submit in each Cost of Gas Adjustment filing its "cash-out" variances relating to the difference between a company's forecast versus billed usage for non-daily metered customers. D.T.E. 04-1, at 46-47. Pursuant to this directive, the Company's variance for the 2005 Peak Season was -0.1%.
 - 2 During the 2004-05 Peak Season, the Company had in effect two separate GAFs: \$0.9968 per therm effective November 1, 2004; and \$0.8500 per therm effective February 1, 2005.

REDACTED MATERIALS CONTAINED WITHIN ATTACHMENTS

The GAF includes the costs of upstream gas supply, interstate transportation and local production and storage necessary to provide default service. In addition, the GAF calculation includes costs associated with gas supply planning and acquisition, bad-debt expense attributable to gas costs and working capital attributable to gas costs.

The GAF calculation reflects projected peak and off-peak reconciling adjustments of (\$18,485,594) over-recovered and \$1,905,288 under-recovered, both applicable to the twelve-month period ending October 31, 2005 (See Schedule H). Additionally, the GAF calculation includes the recovery of gas working capital costs, as well as credits associated with non-firm sales margins and gas supplier refunds.

Section III contains a report of current non-firm transportation activities enclosed pursuant to the Department's directives in its April 8, 1997 Letter Order for Interruptible Transportation Agreements. The Company provides the names of the customers, the associated volumes, the rate applicable to each contract, and the name of the gas supplier. All contracts presented conform to the Company's approved standard form contract as originally submitted in D.P.U. 93-141-A.

Pursuant to M.G.L. Ch. 25, § 5D, the Company is requesting that the Interruptible Transportation and Quasi-Firm Transportation Reports (collectively, the "Reports") filed herewith be protected from public disclosure due to the competitive and proprietary nature of the pricing contained in the Reports. Standard of Review for Electric Contracts, D.P.U. 96-39, Letter Order (August 30, 1996); Eastern Edison Company, D.P.U. 96-24 (1997); The Berkshire Gas Company et al., D.P.U. 93-187/188/189/190, at 16 (1994); Boston Gas Company, D.P.U. 92-259 (1993). Accordingly, the Company is submitting redacted copies of the Reports for the public record, and a complete copy for the sealed record. The Company requests that copies of the confidential Reports be held in sealed files (consistent with treatment accorded "PROTECTED MATERIALS" in other proceedings by the Department) to protect the interests of the Company and its customers. The agreements referenced in these Reports were negotiated solely between the Company and the customers or their representatives. The Company is concerned that the widespread knowledge of the pricing would weaken the Company's competitive position in current and future negotiations with other existing and potential customers.

Section IV contains the Company's calculation of its Peaking Service Rate. This calculation is filed in accordance with the requirements of the Company's Terms and Conditions M.D.T.E. No. 400, Section 16.3.11, and its Peaking Service Tariff M.D.T.E. No. 404.

Section V contains the Company's calculation of its Gas Allowance Factor. This calculation is filed in accordance with the requirements of the Company's Terms and Conditions M.D.T.E. No. 400, Section 2.0.

Bill Message

The Company proposes the following Bill Message for November 2005 bills:

Beginning with your November bill, your rate reflects an increase in the cost of gas. For any gas usage after November 1, your cost of gas increased from \$1.2232 per Therm to \$1.3222 per Therm. If your bill contains any gas usage prior to November 1, your cost of gas will reflect pricing from both periods.

Local Distribution Adjustment

The LDAFs calculated in Section VI will be applicable to all customers taking either Default Service or firm transportation service for a twelve-month period commencing with the billing month of November 2005. The LDAF to be applied to customers' bills is \$0.0118 per therm for the "Residential" category, \$0.0083 per therm for the "Commercial/Industrial" category, and (\$0.0019) per therm for the "Other" category. The Conservation Charge ("CC") decimals requested for approval for effect November 1, 2005, which are components of the LDAF, are as follows: \$0.0137 per therm for the "Residential" category, \$0.0102 per therm for the "Commercial/Industrial" category, and \$0.0000 per therm for the "Other" category.³

The LDAF recovers: (1) the CC decimals; (2) Remediation Adjustment Clause ("RAC") costs;⁴ (3) interstate pipeline transition costs resulting from FERC Order 636, and; (4) costs incurred by the Company as a result of its participation in the Massachusetts Gas Unbundling Collaborative (the "Collaborative"). In addition, the LDAF provides a credit to firm ratepayers for revenues collected from transportation imbalance penalties and for margins attributable to non-firm transportation services.

The worksheets and supporting materials in Section VI describe the costs contained in the LDAF calculations, including CC costs, RAC costs, FERC Order 636 transition costs, and the Collaborative costs.

Residential Assistance Adjustment

The Company has also included for review and approval its proposed Residential Assistance Adjustment Clause ("RAAC") tariff (see Section VII). Similar to the RAAC tariffs filed on August 16, 2005 on behalf the NSTAR Electric companies (see D.T.E. 05-55), the RAAC tariffs provide for the recovery of lost revenues that may

³"Other" includes the T-1 and G-53 rate classes.

⁴The Company submitted its Remediation Adjustment Clause filing to the Department on August 1, 2005.

accrue as the result of increased participation on the Company's discount rate through the Company's participation in the electronic customer data matching process with the Executive Office of Health and Human Services ("EOHHS") established by the Department in the D.T.E. 01-106 proceeding.⁵

The Department has authorized the establishment of lost revenue reconciliation mechanisms to recover incremental revenue shortfalls associated with an electric or gas company's participation in the EOHHS data matching program until such time as the Department approves a comprehensive lost revenue recovery mechanism in a company's next base rate proceeding relating to discount rate participation. D.T.E. 01-106-B at 9. Accordingly, NSTAR Gas is proposing to recover lost revenues associated with participation in the EOHHS data matching program coincident with the date that new customers are enrolled automatically on the Company's discount rate as a result of a data match with the EOHHS. The Company has attached: (1) a proposed RAAC tariff for NSTAR Gas (see Section VII, herein, NSTAR Gas, M.D.T.E. No.407); and (2) a supporting schedule calculating a Residential Assistance Adjustment Factor ("RAAF") to be recovered from gas customers in the Company's LDAC.

The RAAF for NSTAR Gas has been estimated in this filing based on the initial results of the most recent quarterly NSTAR Gas customer database match with EOHHS,⁶ which resulted in an incremental 1,125 customers being eligible for enrollment on the Company's discount rate. These customers will be uniquely identified in the NSTAR Gas billing system and, going forward, the Company will track the difference between the actual distribution revenue for their usage under the Company's discount rate and the Company's non-discounted rates.

The RAAF shall be effective initially on the date on which the Company commences enrolling new incremental customers on its Rate R-2 as a result of the

5 A filing fee of \$100 is attached.

6 Since January 2005, the Company, along with NSTAR Electric, has been actively participating in sharing customer data with the EOHHS and the Department in a series of tests designed to maximize the efficiency and accuracy of the data sharing program. The EOHHS and the Department have developed codes to facilitate the identification of potential customers eligible for the Company's discount rate based on the completeness of matching various company customer data fields with corresponding data fields in the EOHHS database. The Company is aware that the Department has not made a final determination on which, or how many, match codes should be utilized by the companies to identify customers eligible for automatic discount rate enrollment. However, in order to receive Department approval of RAAC tariffs in time to allow lost revenue recovery coincident with the first enrollment of new incremental customers on the Company's discount rates, the Company has based its supporting schedule in this filing on the use of the most stringent match code under consideration, *i.e.*, a match of: (1) full first name; (2) full last name; (3) street number; (4) street name; and (5) zip code (*i.e.*, "Match 1"). Should the Department determine that additional customers should be eligible for automatic enrollment based on their identification through less stringent match codes, the Company will file updated supporting schedules at that time that calculate its RAAF based on those additional incremental customer figures.

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EOHHS computer matching program. The RAAF will be adjusted on November 1 of each following calendar year pursuant to the reconciliation as described herein, unless otherwise ordered by the Department.

The Company will continue to provide the Department with monthly information in the form of its reconciliation account update reports filed pursuant to the Department's regulations. The Company would be pleased to provide additional information upon request. If you have any questions or need additional information, please do not hesitate to call me at (781) 441-8681.

Very truly yours,



Bryant Robinson
Revenue Requirements

Attachments

cc: George Yiankos, Director, Gas Division (Protected and Redacted -- 3 copies)
Joseph Rogers, Assistant Attorney General (Redacted with Non-Disclosure Agreement)
Robert Sydney, General Counsel, Division of Energy Resources (Redacted)
Associated Industries of Massachusetts (Redacted)

SECTION I

NSTAR GAS COMPANY

SEASONAL COST OF GAS ADJUSTMENT

NSTAR GAS COMPANY

Cost of Gas Adjustment Filing

Period: November 1, 2005 through April 30, 2006

Prepared by: Bryant K. Robinson
Revenue Requirements

Filed with the Department on: September 15, 2005

CALCULATION OF GAS ADJUSTMENT FACTORS AND
SUPPORTING DATA

NSTAR Gas Company

Cost of Gas Adjustment Clause (CGAC) Calculation
for the period November 1, 2005 to October 31, 2006

Line #	Peak Period		Off-Peak Period		12 Month Total	Description and Reference
	11/1/2005	4/30/2006	5/1/2006	10/31/2006		
1	\$ 367,376,280	\$	\$ 97,990,700	\$ 465,366,980		Commodity Costs (Line 27)
2	\$ 45,428,820	\$	\$ 8,228,971	\$ 53,657,792		Allocated Demand Costs (Line 34)
3	\$ 3,269,488	\$	\$ 2,558,932	\$ 5,828,420		Non-Firm Margin (Line 44)
4	\$ 358,562	\$	\$ 358,562	\$ 717,123		Gas Acquisition Costs (Line 49)
5	\$ (18,485,594)	\$	\$ 1,905,288	\$ (16,580,306)		Reconciling Adjustment (Line 54)
6	\$ 391,408,580	\$	\$ 105,924,589	\$ 497,333,169		Subtotal: Gas Adjustment Factor (GAF) Cost Lines 1 + 2 - 3 + 4 + 5
7	\$ 301,661,581	\$	\$ 83,897,806	\$ 385,559,387		Forecast Billed Firm Sales - Therms (Schedule E)
8	\$ 1,2975	\$	\$ 1,2625			Line 6 / Line 7
9	\$ 0.0099	\$	\$ 0.0049			GWC =
10	\$ 1.3074	\$	\$ 1.2674			Line 8 + Line 9
11	\$ -	\$	\$ -			R1 =
12	\$ (0.0017)	\$	\$ (0.0016)			R2 =
13	\$ (0.0017)	\$	\$ (0.0016)			Line 11 + Line 12
14	\$ 0.0164	\$	\$ 0.0149			BDC =
15	\$ 0.0001	\$	\$ (0.0001)			BDWC =
16	\$ 0.0165	\$	\$ 0.0148			Line 14 + Line 15
17	\$ 1.3222	\$	\$ 1.2806			Subtotal: Per Therm Bad Debt Expense GAF Applicable to Customers' Bills Line 10 + Line 13 + Line 16

Issued by: Thomas J. May
President

NSTAR Gas Company				
Peak SEASON COST OF GAS ADJUSTMENT CALCULATIONS				
Supporting Data				
Twelve Months Ending October 31, 2006				
Line #	Peak	Off-Peak	12 Month Total	Description
A. Commodity Cost Calculation (CC)				
18				
19	\$ 269,956,442	\$ 93,922,052	\$ 363,878,494	Base Commodity Costs (Firm + Non-Firm)
20	\$ 1,363,400	\$ 85,671,130	\$ 87,034,530	Injection Commodity Costs
21	\$ 1,171,620	\$ 33,124,600	\$ 34,296,220	Liquefaction Commodity Costs
22	\$ 97,607,370	\$ 4,528,050	\$ 102,135,420	Supplemental Commodity Costs
23	\$ 370,098,832	\$ 217,245,832	\$ 587,344,664	Total Commodity Costs
24	\$ -	\$ -	\$ -	Company Use Gas (Cr.) (N/A)
25	\$ (187,532)	\$ (459,402)	\$ (646,934)	Total Non-Firm Gas Costs (Cr.)
26	\$ (2,535,020)	\$ (118,795,730)	\$ (121,330,750)	Total Injection & Liquefaction (Cr.)
27	\$ 367,376,280	\$ 97,990,700	\$ 465,366,980	Net Commodity Cost - Purchases for Firm Sendout
28				
B. Demand Cost Allocation (DC)				
29				
30				
31	\$ 41,330,844			Base Demand Charges
32	\$ 33,101,873	\$ 8,228,971		PR Allocators
33	\$ 12,326,947			Allocation of Base Demand Charges
34	\$ 45,428,820	\$ 8,228,971	\$ 53,657,792	Supplemental Demand Charges
35				Allocated Demand Charges
36				
C. Proportional Responsibility (PR) Allocator Calculation for Demand Reallocation				
37	\$ 201,076,000	\$ 80,069,800	\$ 281,145,800	Volumes for Firm Base Sendout (Therms)
38			0.3982	Off-Off-Peak to Off-Peak Ratio
39				Proportional Responsibility (PR) Allocators
40				
41				
D. Non-Firm Margin Allocation (NFM)				
42				
43	\$ 5,828,420			Total Non-Firm Margin
44	\$ 3,269,468	\$ 2,558,932		PR Allocators
45				Allocated Non-Firm Margin
46				
E. Gas Acquisition Cost Allocation (AC)				
47				
48	\$ 717,123			Annual Gas Acquisition Expense
49	\$ 59,760			Monthly Gas Acquisition Expense
50	\$ 358,562	\$ 358,562		Allocated Gas Acquisition Expense
51				
F. Reconciling Balance Adjustment				
52	\$ (21,829,441)	\$ 860,185	\$ (21,829,441)	Forecast Reconciling Balance at 10/31/05
53	\$ 4,204,033	\$ 1,045,103	\$ 5,249,136	Forecast Demand Cost Reconciling Balance at 10/31/05

NSTAR Gas Company										
Peak SEASON COST OF GAS ADJUSTMENT CALCULATIONS										
Supporting Data										
Twelve Months Ending October 31, 2006										
Line #	Peak	Off-Peak	12 Month Total	Description	Computer Billing	Special Ledger	All Customers	Total Forecast Reconciling Balance @ 10/31/05		
54	Line 52 + Line 53	\$ (18,485,594)	\$ 1,905,288	\$ (16,580,306)						
55										
G. Days Lag Calculation (DL)										
57										
58	Days Delay from Gas Service to Meter Reading		15.21	5.24		15.21	N/A			
59	Days Delay from Reading to Billing		3.47	5.24		5.24	N/A			
60	Days Delay from Billing to Collection		35.14	35.14		35.14	N/A			
61	Total Days Lag in Receipt of Revenue		53.82	55.59		55.59	N/A			
62	Billing Revenue (\$ in 000's)		\$ 196,193	\$ 53,639		\$ 53,639	\$ 249,832			
63	Weighting Factor		\$ 10,559,118	\$ 2,981,792		\$ 2,981,792	\$ 13,540,910			
64	Line 62 * Line 63									
65	Line 64 / Line 63		N/A	N/A		N/A	54.20			
66	Lead Days		N/A	N/A		N/A	36.95			
67	Line 65 - Line 66		N/A	N/A		N/A	17.25			
68	D.P.U. 91-60		N/A	N/A		N/A	16.00			
69	Approved Net Lag Days									
H. Gas Working Capital Allowance Calculation (GWC)										
70	Line 27	\$ 367,376,280	\$ 97,990,700	\$ 465,366,980			Commodity Costs of Sendout			
71	Line 34	\$ 45,428,820	\$ 8,228,971	\$ 53,657,792			Demand Charges of Sendout			
72	- Line 25	\$ 187,532	\$ 459,402	\$ 646,934			Non-Firm Gas Costs			
73	Sum of Lines 71 to 73	\$ 412,992,632	\$ 106,679,073	\$ 519,671,705			Working Capital Gas Costs Allowable Per Base Formula			
74	Line 68	16.00	16.00	16.00			Number of Days Lag			
75	Line 74 * (Line 75 / 365 Days)	\$ 18,103,787	\$ 4,676,343	\$ 22,780,130			Working Capital Requirement			
76	D.P.U. 91-60	4.54%	4.54%	4.54%			Cost of Debt			
77	D.P.U. 91-60	6.68%	6.68%	6.68%			Cost of Equity			
78	1 - Line 79	39.225%	39.225%	39.225%			Composite Tax Rate (TR)			
79	Line 76 * (Line 77 * (Line 78 / Line 80))	\$ 2,811,765	\$ 726,300	\$ 3,538,064			After Tax Income Effect (1 - TR)			
80	ACs 175.4 & 175.5	\$ 173,368	\$ (311,195)	\$ (137,827)			Current Period Gas Working Capital Allowance			
81	Line 81 * Line 82	\$ 2,985,133	\$ 415,105	\$ 3,400,237			Gas Working Capital Reconciliation			
82	Schedule E	301,661,561	83,697,906	385,359,387			Total Gas Working Capital Allowance			
83	Line 83 / Line 84	\$ 0.0099	\$ 0.0049				Forecast Billed Firm Sales (Therms)			
84							Per Therm Gas Working Capital Allowance			
85										
86										
I. Supplier Refunds (R1, R2)										
87	R1 - Refund Program Currently in Effect									
88	Schedule I									
89	Schedule I									
90										

NSTAR Gas Company					
Peak SEASON COST OF GAS ADJUSTMENT CALCULATIONS					
Supporting Data					
Twelve Months Ending October 31, 2006					
Line #	Peak	Off-Peak	12 Month Total	Description	
91	Schedule I		\$ -	Pre-Initiation Interest	
92	Schedule I		\$ -	Post-Initiation Interest	
93	Sum of Lines 89 to 92		\$ -	Total Amount in R1 Refund Program	
94			\$ -	Estimated Amount Refunded	
95			\$ -	Additional Amount Refunded	
96	Line 93 - Line 94 - Line 95		\$ -	Estimated Amount to be Refunded/(Collected)	
97	Line 39	19.91%	\$ -	PR Allocators	
98	Line 96 * Line 97		\$ -	Allocated R1 Refund	
99	Schedule E	83,897,806	\$ 83,897,806	Forecast Off-Peak Season Billed Firm Sales (Therms)	
100	Line 98 / Line 99		\$ -	Per Therm Allocated R1 Refund Factor	
101			\$ -		
102	R2 - Proposed Refund Program				
103	Schedule I		\$ (1,535)	Over/Under from Prior Program	
104	Schedule I		\$ 637,569	Original Supplier Refund Amount	
105	Schedule I		\$ 19,929	Pre-Initiation Interest	
106	Schedule I		\$ -	Post-Initiation Interest	
107	Sum of Lines 103 to 106		\$ 655,962	Total Amount in R2 Refund Program	
108			\$ -	Amount Refunded	
109			\$ -	Amount Expected to be Refunded	
110	Line 107 - Line 108 - Line 109		\$ 655,962	Remaining Amount to be Refunded/(Collected)	
111	Line 39	19.91%	\$ -	PR Allocators	
112	Line 110 * Line 111		\$ 130,602	Allocated R2 Refund	
113	Schedule E	83,897,806	\$ 83,897,806	Forecast Billed Firm Sales (Therms)	
114	Line 112 / Line 113		\$ 0.0016	Per Therm Allocated R2 Refund Factor	
115			\$ -		
116	J. Bad Debt Cost (BDC)				
117	D.T.E. 98-63		\$ 2,354,833	Bad Debt Expense	
118	Line 39	19.91%	\$ -	PR Allocators	
119	Line 117 * Line 118		\$ 468,847	Allocated Bad Debt Costs	
120	ACs 175.68 & 175.66		\$ 3,046,538	Bad Debt Expense Reconciliation	
121	Line 119 + Line 120		\$ 4,932,524	Total Bad Debt Costs	
122	Schedule E	83,897,806	\$ 83,897,806	Forecast Billed Firm Sales (Therms)	
123	Line 121 / Line 122		\$ 0.0149	Per Therm Bad Debt Costs	
124			\$ -		
125	K. Bad Debt Working Capital (BDWC)				
126	Line 117		\$ 2,354,833	Bad Debt Expense	

NSTAR Gas Company					
Peak SEASON COST OF GAS ADJUSTMENT CALCULATIONS					
Supporting Data					
Twelve Months Ending October 31, 2006					
Line #	Peak	Off-Peak	12 Month Total	Description	
127			\$ -	Reserved	
128			\$ 2,354,833	Allowable Working Capital Costs Attributable to Bad Debt Expense	
129			16.00	Number of Days Lag	
130			\$ 103,226	Bad Debt Working Capital Requirement	
131			4.54%	Cost of Debt	
132			6.68%	Cost of Equity	
133			39.225%	Composite Tax Rate (TR)	
134			60.775%	After Tax Income Effect (1 - TR)	
135			\$ 16,032	Bad Debt Working Capital Allowance	
136				PR Allocators	
137			80.09%	Allocated Bad Debt Working Capital	
138			\$ 12,840	Bad Debt Working Capital Reconciliation	
139			\$ 5,746	Total Bad Debt Working Capital Allowance	
140			\$ 18,586	Forecast Billed Firm Sales (Terms)	
141			\$ 301,661,581	Per Therm Off-Peak Bad Debt Working Capital Allowance	
			\$ 83,897,806		
			\$ 0.0001		
			\$ (0.0001)		

SUPPORTING SCHEDULES

Schedule A:	Commodity Costs
Schedule B:	Demand Costs
Schedule C:	Total Costs
Schedule D:	Volumes and Average Prices
Schedule E:	Firm Billed Sales
Schedule F:	Non-Firm Sales Margins
Schedule H:	Reconciling Adjustments
Schedule I:	Pipeline Refund Information

Peak CGAC Schedules

NSTAR Gas Company
Monthly Projections for Seasonal Cost of Gas Adjustment
Schedule A - Commodity Costs (\$ in 000's)
Twelve Months Ending October 31, 2006

Year	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak Subtotal	12 Month Total
Supply Contracts														
Firm	\$ 45,124	\$ 52,757	\$ 41,872	\$ 48,233	\$ 49,410	\$ 32,374	\$ 269,769	\$ 12,982	\$ 11,597	\$ 11,768	\$ 13,663	\$ 25,496	\$ 93,463	\$ 363,232
Non-Firm	\$ 55	\$ 13	\$ -	\$ 6	\$ 54	\$ 59	\$ 188	\$ 84	\$ 87	\$ 86	\$ 73	\$ 62	\$ 459	\$ 647
Total Injection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363	\$ 1,363	\$ 15,122	\$ 13,826	\$ 14,871	\$ 14,484	\$ 12,564	\$ 85,871	\$ 87,035
Total Liquefaction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172	\$ 1,172	\$ 3,629	\$ 6,022	\$ 6,396	\$ 6,149	\$ 4,621	\$ 33,125	\$ 34,286
Total Base	\$ 45,179	\$ 52,770	\$ 41,872	\$ 48,239	\$ 49,464	\$ 34,968	\$ 272,491	\$ 32,914	\$ 32,826	\$ 33,093	\$ 34,569	\$ 42,743	\$ 212,716	\$ 488,209
Supplemental														
Supply Contracts														
Storage Gas	\$ 1,832	\$ 16,227	\$ 24,003	\$ 17,493	\$ 10,039	\$ 683	\$ 70,277	\$ -	\$ -	\$ -	\$ -	\$ 89	\$ 89	\$ 70,366
LNG	\$ 1,754	\$ 3,075	\$ 12,704	\$ 6,157	\$ 2,949	\$ 691	\$ 27,330	\$ 727	\$ 719	\$ 753	\$ 732	\$ 758	\$ 4,439	\$ 31,769
Peaking Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplemental	\$ 3,586	\$ 19,302	\$ 36,707	\$ 23,650	\$ 12,988	\$ 1,374	\$ 97,607	\$ 727	\$ 719	\$ 753	\$ 732	\$ 847	\$ 4,528	\$ 102,135
Total Commodity Costs	\$ 48,765	\$ 72,072	\$ 78,579	\$ 71,889	\$ 62,452	\$ 36,341	\$ 370,099	\$ 37,301	\$ 33,576	\$ 33,846	\$ 35,301	\$ 43,590	\$ 217,246	\$ 587,345

Peak CGAC Schedules

NSTAR Gas Company
Monthly Projections for Seasonal Cost of Gas Adjustment
Schedule B - Demand Costs (\$ in 000's)
Twelve Months Ending October 31, 2006

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Peak Subtotal	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak Subtotal	12 Month Total
Base															
Pipeline Contracts	\$ 3,672	\$ 3,773	\$ 3,773	\$ 3,773	\$ 3,773	\$ 3,703	\$ 22,487	\$ 3,602	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,602	\$ 20,803	\$ 43,271
Supply Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EUT Demand Credit - Pipeline	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (970)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (162)	\$ (970)	\$ (1,940)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Base	\$ 3,510	\$ 3,611	\$ 3,611	\$ 3,611	\$ 3,611	\$ 3,541	\$ 21,497	\$ 3,440	\$ 3,238	\$ 3,238	\$ 3,238	\$ 3,238	\$ 3,440	\$ 19,833	\$ 41,331
Supplemental															
Storage Contracts	\$ 536	\$ 536	\$ 536	\$ 536	\$ 536	\$ 538	\$ 3,218	\$ 536	\$ 536	\$ 536	\$ 536	\$ 536	\$ 536	\$ 3,218	\$ 6,436
LNG (Hoptco Demand)	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ 3,550	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ 592	\$ 3,550	\$ 7,101
EUT Demand Credit - Storage	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (373)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (62)	\$ (373)	\$ (746)
EUT Demand Credit - LNG	\$ (77)	\$ (77)	\$ (77)	\$ (77)	\$ (77)	\$ (77)	\$ (464)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (464)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Supplemental	\$ 989	\$ 989	\$ 989	\$ 989	\$ 980	\$ 989	\$ 5,932	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066	\$ 6,395	\$ 12,327
Total Demand Costs	\$ 4,499	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,530	\$ 27,429	\$ 4,506	\$ 4,304	\$ 4,304	\$ 4,304	\$ 4,304	\$ 4,508	\$ 26,229	\$ 53,658
Allocated Demand Costs	\$ 7,571	\$ 7,571	\$ 7,571	\$ 7,571	\$ 7,571	\$ 7,571	\$ 45,429	\$ 1,371	\$ 1,371	\$ 1,371	\$ 1,371	\$ 1,371	\$ 1,371	\$ 8,229	\$ 53,658

Peak CGAC Schedules

NSTAR Gas Company
Monthly Projections for Seasonal Cost of Gas Adjustment
Schedule C - Total Costs (\$ in 000's)
Twelve Months Ending October 31, 2006

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak Subtotal	12 Month Total
Firm Base Demand	\$ 3,510	\$ 3,611	\$ 3,611	\$ 3,611	\$ 3,611	\$ 3,611	\$ 3,641	\$ 3,238	\$ 3,238	\$ 3,238	\$ 3,238	\$ 3,440	\$ 19,833	\$ 41,331
Firm Base Commodity	\$ 45,124	\$ 52,757	\$ 41,872	\$ 48,233	\$ 49,410	\$ 32,374	\$ 289,789	\$ 17,756	\$ 12,982	\$ 11,597	\$ 11,768	\$ 13,863	\$ 93,463	\$ 363,232
Sub-Total Base Costs	\$ 48,634	\$ 56,368	\$ 45,483	\$ 51,844	\$ 53,022	\$ 35,915	\$ 291,266	\$ 21,197	\$ 16,220	\$ 14,896	\$ 15,006	\$ 17,102	\$ 113,296	\$ 404,562
Firm Supplemental Demand	\$ 989	\$ 989	\$ 989	\$ 989	\$ 989	\$ 989	\$ 989	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066	\$ 6,395	\$ 12,327
Firm Supplemental Commodity	\$ 3,566	\$ 19,302	\$ 39,707	\$ 23,650	\$ 12,888	\$ 1,374	\$ 97,607	\$ 727	\$ 719	\$ 749	\$ 753	\$ 732	\$ 4,528	\$ 102,135
Sub-Total Supplemental Costs	\$ 4,575	\$ 20,291	\$ 37,696	\$ 24,639	\$ 13,877	\$ 2,362	\$ 103,539	\$ 1,793	\$ 1,785	\$ 1,815	\$ 1,818	\$ 1,798	\$ 10,923	\$ 114,462
Total Firm	\$ 53,209	\$ 76,659	\$ 83,179	\$ 76,483	\$ 66,899	\$ 38,277	\$ 394,805	\$ 22,980	\$ 18,005	\$ 16,651	\$ 16,825	\$ 18,899	\$ 124,219	\$ 519,025
Total Non-Firm	\$ 55	\$ 13	\$ -	\$ 6	\$ 54	\$ 59	\$ 188	\$ 66	\$ 84	\$ 87	\$ 88	\$ 73	\$ 459	\$ 647
Total Injection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liquefaction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Commodity and Demand	\$ 53,264	\$ 76,672	\$ 83,179	\$ 76,489	\$ 67,052	\$ 40,871	\$ 397,528	\$ 41,807	\$ 37,937	\$ 37,880	\$ 38,150	\$ 48,096	\$ 243,474	\$ 641,002

Peak CGAC Schedules

NSTAR Gas Company
Monthly Projections for Seasonal Cost of Gas Adjustment
Schedule D - Volumes in Therms & Average Prices per Therm
Twelve Months Ending October 31, 2006

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak Subtotal	12 Month Total
Volumes in Therms (Btu * 10,000)														
Base														
Supply Contracts														
Firm	34,578,300	37,544,600	28,909,000	33,876,300	36,038,400	30,129,400	16,186,600	10,988,100	9,415,600	9,415,600	11,353,700	22,710,200	80,969,800	281,145,800
Non-Firm	44,000	11,000	-	5,500	44,000	55,000	60,500	71,500	71,500	71,500	60,500	55,000	390,500	560,000
Total Injection						1,273,500	14,902,100	13,946,100	14,488,100	14,487,100	14,160,100	12,175,400	83,769,900	85,042,400
Total Liquefaction						1,120,000	3,568,300	5,919,700	6,209,000	6,209,000	6,000,000	4,481,500	32,368,500	33,488,500
Total Firm Volumes	34,578,300	37,544,600	28,909,000	33,876,300	36,038,400	30,129,400	16,186,600	10,988,100	9,415,600	9,415,600	11,353,700	22,710,200	80,969,800	281,145,800
Total Non-Firm Volumes	44,000	11,000	-	5,500	44,000	55,000	60,500	71,500	71,500	71,500	60,500	55,000	390,500	560,000
Total Base Volumes	34,622,300	37,555,600	28,909,000	33,881,800	36,082,400	30,177,900	16,247,100	11,059,600	10,187,100	10,187,100	11,414,200	22,765,200	81,360,300	281,705,800
Supplemental														
Supply Contracts														
Storage Gas	2,289,400	19,643,700	28,957,000	21,138,000	12,170,700	755,200	84,954,000	-	-	-	-	90,400	90,400	85,044,400
LNG	1,791,500	3,256,000	13,476,600	6,527,900	3,035,700	720,000	26,807,700	744,000	744,000	744,000	720,000	744,000	4,416,000	33,223,700
Withdrawal Fuel Loss	(14,300)	(230,700)	(509,500)	(317,100)	(124,100)	(8,100)	(1,202,800)	-	-	-	-	-	-	(1,202,800)
Total Supplemental Volumes	4,066,600	22,669,000	41,895,100	27,348,600	15,082,300	1,467,100	112,558,900	744,000	744,000	744,000	720,000	634,400	4,506,400	117,065,300
Total Volumes	38,688,900	60,224,600	70,834,100	61,230,600	51,164,700	34,045,000	316,187,900	31,244,400	30,919,200	30,928,200	32,294,300	40,256,500	201,104,100	517,292,000
Average Prices (\$/Therm)														
Base														
Supply Contract Base	\$ 1,3049	\$ 1,4051	\$ 1,4484	\$ 1,4238	\$ 1,3709	\$ 1,0745	\$ 1,3415	\$ 1,0970	\$ 1,1813	\$ 1,2316	\$ 1,2497	\$ 1,2210	\$ 1,1227	\$ 1,1673
Base Gas to Injection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,0706	\$ 1,0706	\$ 1,0148	\$ 1,0207	\$ 1,0218	\$ 1,0258	\$ 1,0228	\$ 1,0319	\$ 1,0227
Base Gas to Liquefaction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,0461	\$ 1,0461	\$ 1,0171	\$ 1,0175	\$ 1,0222	\$ 1,0268	\$ 1,0248	\$ 1,0311	\$ 1,0234
Supplemental Commodity														
Supply Contract Supplemental	\$ 0,8001	\$ 0,8261	\$ 0,8289	\$ 0,8278	\$ 0,8249	\$ 0,8045	\$ 0,8272	\$ -	\$ -	\$ -	\$ -	\$ 0,9668	\$ 0,9668	\$ 0,8274
LNG	\$ 0,9782	\$ 0,9445	\$ 0,9427	\$ 0,9432	\$ 0,9715	\$ 0,9582	\$ 0,9487	\$ 0,9776	\$ 0,9983	\$ 1,0071	\$ 1,0127	\$ 1,0165	\$ 1,0189	\$ 1,0052

Peak CGAC Schedules

NSTAR Gas Company
 Monthly Projections for Seasonal Cost of Gas Adjustment
 Schedule E - Sales in Therms (Bbtu * 10,000)
 Twelve Months Ending October 31, 2006

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Peak		May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak	
							Subtotal	Total							Subtotal	Total
Purchases for Total Sales	38,689,900	60,224,600	70,834,100	61,230,600	51,184,700	31,651,500	313,794,400	313,794,400	16,991,100	11,779,600	10,231,100	10,231,100	12,134,200	23,699,600	84,966,700	398,761,100
Less: Company Use	98,698	156,245	182,026	157,485	130,131	78,955	804,020	804,020	40,080	26,472	22,246	22,246	27,428	57,506	195,980	1,000,000
Losses	1,202,868	1,904,212	2,313,984	1,994,663	1,648,404	989,879	10,092,410	10,092,410	507,702	359,329	281,802	281,802	347,457	728,448	2,482,539	12,544,948
Sendout for Sales	37,397,334	58,164,143	68,338,089	59,076,472	49,386,166	30,573,766	302,927,970	302,927,970	16,443,318	11,417,800	9,927,052	9,927,052	11,759,314	22,913,646	82,288,182	385,216,152
Less: Non-Firm Sales	44,000	11,000	5,500	5,500	44,000	55,000	159,500	159,500	60,600	71,500	71,500	71,500	60,500	55,000	390,500	550,000
Sendout for Firm Sales	37,343,334	58,153,143	68,338,089	59,072,972	49,342,166	30,518,766	302,768,470	302,768,470	16,382,718	11,346,300	9,855,552	9,855,552	11,698,814	22,758,646	81,897,682	384,666,152
Allocation Ratio	74.60%	80.30%	95.90%	110.30%	114.00%	131.60%			146.00%	129.60%	103.20%	89.30%	86.90%	70.90%		
Unbilled Firm Sales	9,485,207	11,456,169	2,601,862	(6,084,516)	(6,907,903)	(9,643,930)	1,109,899	1,109,899	(7,536,096)	(3,358,505)	(315,373)	1,054,544	1,532,545	6,622,766	(2,000,124)	(893,235)
Billed Firm Sales	27,858,127	46,696,874	65,536,227	65,157,488	56,250,069	40,162,696	301,661,581	301,661,581	23,918,914	14,704,805	10,170,930	8,801,008	10,166,269	16,135,880	83,897,806	385,559,387

Peak CGAC Schedules

NSTAR Gas Company															
Monthly Projections for Seasonal Cost of Gas Adjustment															
Schedule F - Non-Firm Sales Margin (\$ in 000's)															
Twelve Months Ending October 31, 2006															
	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Peak Subtotal	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Off-Peak Subtotal	12 Month Total
Intermittible Sales Therms (Bblu * 10,000)	44,000	11,000	55,000	44,000	44,000	55,000	159,500	60,500	71,500	71,500	71,500	60,500	55,000	390,500	550,000
Avg. Margin (\$/Therm)	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500
Intermittible Margin	\$ 2,200	\$ 550	\$ 2,750	\$ 2,200	\$ 2,200	\$ 2,750	\$ 7,975	\$ 3,025	\$ 3,575	\$ 3,575	\$ 3,575	\$ 3,025	\$ 2,750	\$ 19,500	\$ 28,000
Capacity Release Therms (Bblu * 10,000)															
Capacity Release Margin (\$/Therm)															
Capacity Release Margin	\$ 477	\$ 493	\$ 493	\$ 445	\$ 493	\$ 477	\$ 2,877	\$ 493	\$ 493	\$ 493	\$ 493	\$ 477	\$ 493	\$ 2,924	\$ 5,801
Quasi-Firm Sales Therms (Bblu * 10,000)															
Quasi-Firm Margin (\$/Therm)															
Allocation to Firm Customers															
Quasi-Firm Settlement Credit															
Net Quasi-Firm Margin (\$000)															
Sales for Resale Therms (Bblu * 10,000)															
Revenue															
Gas Costs															
Sales for Resale Margin															
Total Non-Firm Sales Margin	\$ 479	\$ 493	\$ 493	\$ 445	\$ 495	\$ 480	\$ 2,885	\$ 496	\$ 496	\$ 496	\$ 496	\$ 480	\$ 493	\$ 2,944	\$ 5,828
Allocated Non-Firm Sales Margin	\$ 545	\$ 545	\$ 545	\$ 545	\$ 545	\$ 545	\$ 3,269	\$ 426	\$ 426	\$ 426	\$ 426	\$ 426	\$ 426	\$ 2,569	\$ 5,828

Peak CGAC Schedules

NSTAR Gas Company
Monthly Projections for Seasonal Cost of Gas Adjustment
Schedule H - CGAC Commodity & Demand Cost Reconciliation (\$ in 000's)
Twelve Months Ending October 31, 2005

	Actual Nov-04	Actual Dec-04	Actual Jan-05	Actual Feb-05	Actual Mar-05	Actual Apr-05	Peak Subtotal	Actual May-05	Actual Jun-05	Actual Jul-05	Actual Aug-05	Forecast Sep-05	Forecast Oct-05	12 Month Total	Off-Peak Subtotal
Overall Reconciliation: Nov '04 through Oct '05															
Beginning Balance: (Over)/Under Collection	\$ (28,824)	\$ (20,492)	\$ (16,761)	\$ (19,921)	\$ (35,665)	\$ (41,265)	\$ (28,824)	\$ (49,982)	\$ (47,459)	\$ (47,480)	\$ (42,835)	\$ (35,669)	\$ (27,547)	\$ (28,924)	\$ (49,982)
Allowable CGAC Costs	\$ 32,864	\$ 47,426	\$ 51,477	\$ 42,889	\$ 41,499	\$ 22,099	\$ 238,255	\$ 20,232	\$ 11,922	\$ 12,113	\$ 14,058	\$ 20,823	\$ 30,710	\$ 347,912	\$ 109,657
GAF Revenues	\$ (24,341)	\$ (43,706)	\$ (54,557)	\$ (59,509)	\$ (46,921)	\$ (30,598)	\$ (258,629)	\$ (17,466)	\$ (11,716)	\$ (7,224)	\$ (6,952)	\$ (12,330)	\$ (19,624)	\$ (75,042)	\$ (75,042)
Subtotal: (Over)/Under Collection	\$ (20,302)	\$ (16,882)	\$ (19,841)	\$ (35,539)	\$ (41,087)	\$ (49,764)	\$ (49,199)	\$ (47,217)	\$ (47,253)	\$ (42,600)	\$ (35,459)	\$ (27,376)	\$ (16,461)	\$ (14,563)	\$ (15,366)
Average Monthly Balance (Over)/Under Collection	\$ (24,563)	\$ (18,542)	\$ (18,301)	\$ (27,730)	\$ (36,376)	\$ (45,514)		\$ (48,599)	\$ (47,359)	\$ (45,045)	\$ (39,147)	\$ (31,523)	\$ (22,004)		
Interest Rate (Prime Rate)	4.93%	5.15%	5.28%	5.48%	5.57%	5.75%		5.90%	6.01%	6.25%	6.44%	6.50%	6.50%		
Monthly Interest on (Over)/Under Collection	\$ (101)	\$ (80)	\$ (80)	\$ (127)	\$ (178)	\$ (218)	\$ (783)	\$ (942)	\$ (937)	\$ (835)	\$ (710)	\$ (581)	\$ (458)	\$ (1,214)	\$ (1,197)
Total: (Over)/Under Collection	\$ (20,402)	\$ (16,761)	\$ (19,921)	\$ (35,665)	\$ (41,265)	\$ (49,982)	\$ (49,982)	\$ (47,459)	\$ (47,480)	\$ (42,835)	\$ (35,669)	\$ (27,547)	\$ (16,980)	\$ (16,560)	\$ (16,560)
Peak Period Reconciliation: Nov '04 through Apr '05															
Beginning Balance: (Over)/Under Collection	\$ (15,764)	\$ (4,910)	\$ 915	\$ 2,746	\$ (11,727)	\$ (15,383)	\$ (15,764)	\$ (21,990)	\$ (22,100)	\$ (22,210)	\$ (22,326)	\$ (22,446)	\$ (22,567)	\$ (15,764)	\$ (21,990)
Allowable CGAC Costs	\$ 32,864	\$ 47,426	\$ 51,477	\$ 42,889	\$ 41,499	\$ 22,099	\$ 238,255	\$ 20,232	\$ 11,922	\$ 12,113	\$ 14,058	\$ 20,823	\$ 30,710	\$ 238,255	\$ 109,657
Less: Actual/Forecast Demand Costs	\$ 4,375	\$ 4,635	\$ 1,846	\$ 5,683	\$ 4,930	\$ 4,757	\$ 29,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,120	\$ -
Add: Allocated Demand Costs	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 40,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,490	\$ -
Total Allocated Costs	\$ 35,237	\$ 49,540	\$ 56,380	\$ 44,054	\$ 43,317	\$ 24,081	\$ 252,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,618	\$ -
Actual/Forecast GAF Revenues	\$ (24,341)	\$ (43,706)	\$ (54,557)	\$ (59,509)	\$ (46,921)	\$ (30,598)	\$ (258,629)	\$ (17,466)	\$ (11,716)	\$ (7,224)	\$ (6,952)	\$ (12,330)	\$ (19,624)	\$ (75,042)	\$ (75,042)
Subtotal: (Over)/Under Collection	\$ (4,889)	\$ 924	\$ 2,736	\$ (11,707)	\$ (15,330)	\$ (21,901)	\$ (21,714)	\$ (21,990)	\$ (22,100)	\$ (22,210)	\$ (22,326)	\$ (22,446)	\$ (22,567)	\$ (21,774)	\$ (21,990)
Average Monthly Balance (Over)/Under Collection	\$ (10,316)	\$ (1,993)	\$ 1,826	\$ (4,480)	\$ (13,529)	\$ (18,647)		\$ (21,990)	\$ (22,100)	\$ (22,210)	\$ (22,326)	\$ (22,446)	\$ (22,567)		
Interest Rate (Prime Rate)	4.93%	5.15%	5.28%	5.48%	5.57%	5.75%		5.90%	6.01%	6.25%	6.44%	6.50%	6.50%		
Monthly Interest on (Over)/Under Collection	\$ (42)	\$ (9)	\$ 8	\$ (20)	\$ (63)	\$ (89)	\$ (215)	\$ (110)	\$ (111)	\$ (116)	\$ (120)	\$ (122)	\$ (122)	\$ (700)	\$ (915)
Total: (Over)/Under Collection	\$ (4,910)	\$ 915	\$ 2,746	\$ (11,727)	\$ (15,330)	\$ (21,990)	\$ (21,990)	\$ (22,100)	\$ (22,210)	\$ (22,326)	\$ (22,446)	\$ (22,567)	\$ (22,680)	\$ (22,680)	\$ (22,680)
Off-Peak Period Reconciliation: Nov '04 through October '05															
Beginning Balance: (Over)/Under Collection	\$ (13,061)	\$ (13,115)	\$ (13,171)	\$ (13,228)	\$ (13,289)	\$ (13,351)	\$ (13,061)	\$ (13,419)	\$ (14,177)	\$ (17,195)	\$ (16,275)	\$ (12,779)	\$ (7,268)	\$ (13,415)	\$ (13,415)
Allowable CGAC Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,232	\$ 11,922	\$ 12,113	\$ 14,058	\$ 20,823	\$ 30,710	\$ 109,657	\$ 109,657
Less: Actual/Forecast Demand Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,361	\$ 4,048	\$ 4,784	\$ 4,704	\$ 3,629	\$ 3,843	\$ 25,369	\$ 25,369
Add: Allocated Demand Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902	\$ 902	\$ 902	\$ 902	\$ 902	\$ 902	\$ 5,411	\$ 5,411
Total Allocated Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,773	\$ 8,776	\$ 8,231	\$ 10,285	\$ 17,896	\$ 27,769	\$ 89,689	\$ 89,689
Actual/Forecast GAF Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,466)	\$ (11,716)	\$ (7,224)	\$ (6,952)	\$ (12,330)	\$ (19,624)	\$ (75,042)	\$ (75,042)
Subtotal: (Over)/Under Collection	\$ (13,061)	\$ (13,116)	\$ (13,171)	\$ (13,228)	\$ (13,289)	\$ (13,351)	\$ (13,061)	\$ (14,109)	\$ (17,119)	\$ (16,189)	\$ (12,701)	\$ (7,213)	\$ 877	\$ 1,243	\$ 1,243
Average Monthly Balance (Over)/Under Collection	\$ (13,061)	\$ (13,115)	\$ (13,171)	\$ (13,228)	\$ (13,289)	\$ (13,351)		\$ (13,761)	\$ (15,647)	\$ (16,691)	\$ (14,488)	\$ (9,996)	\$ (3,195)		
Interest Rate (Prime Rate)	4.93%	5.15%	5.28%	5.48%	5.57%	5.75%		5.90%	6.01%	6.25%	6.44%	6.50%	6.50%		
Monthly Interest on (Over)/Under Collection	\$ (54)	\$ (66)	\$ (68)	\$ (80)	\$ (92)	\$ (104)	\$ (354)	\$ (69)	\$ (78)	\$ (87)	\$ (78)	\$ (54)	\$ (17)	\$ (383)	\$ (737)
Total: (Over)/Under Collection	\$ (13,115)	\$ (13,171)	\$ (13,228)	\$ (13,289)	\$ (13,351)	\$ (13,415)	\$ (13,415)	\$ (14,177)	\$ (17,195)	\$ (16,275)	\$ (12,779)	\$ (7,268)	\$ 860	\$ 860	\$ 860
Demand Cost Reallocation Reconciliation: Nov '04 through Oct '05															
Beginning Balance: (Over)/Under Collection	\$ -	\$ (2,377)	\$ (4,508)	\$ (9,438)	\$ (10,649)	\$ (12,521)	\$ -	\$ (14,577)	\$ (11,183)	\$ (6,085)	\$ (4,234)	\$ (444)	\$ 2,288	\$ (14,577)	\$ -
Actual/Forecast Demand Costs	\$ 4,376	\$ 4,635	\$ 1,846	\$ 5,583	\$ 4,930	\$ 4,757	\$ 26,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,369	\$ 51,496
Less Allocated Demand Costs	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 6,748	\$ 40,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,901	\$ 45,901
Subtotal: (Over)/Under Collection	\$ (2,372)	\$ (2,372)	\$ (4,491)	\$ (9,408)	\$ (10,604)	\$ (12,467)	\$ (14,363)	\$ (11,119)	\$ (6,035)	\$ (4,202)	\$ (432)	\$ 2,283	\$ 5,228	\$ 5,380	\$ 5,380
Average Monthly Balance (Over)/Under Collection	\$ (1,186)	\$ (3,434)	\$ (6,967)	\$ (10,021)	\$ (11,558)	\$ (13,517)		\$ (12,846)	\$ (9,610)	\$ (6,143)	\$ (2,333)	\$ 919	\$ 3,758		
Interest Rate (Prime Rate)	4.93%	5.15%	5.28%	5.48%	5.57%	5.75%		5.90%	6.01%	6.25%	6.44%	6.50%	6.50%		
Monthly Interest on (Over)/Under Collection	\$ (6)	\$ (15)	\$ (30)	\$ (46)	\$ (64)	\$ (85)	\$ (214)	\$ (64)	\$ (49)	\$ (32)	\$ (13)	\$ 5	\$ 20	\$ (131)	\$ (345)
Total: (Over)/Under Collection	\$ (2,377)	\$ (4,509)	\$ (9,438)	\$ (10,649)	\$ (12,521)	\$ (14,577)	\$ (14,577)	\$ (11,183)	\$ (6,085)	\$ (4,234)	\$ (444)	\$ 2,288	\$ 5,249	\$ 5,249	\$ 5,249

NSTAR Gas Company
SEASONAL COST OF GAS ADJUSTMENT CALCULATIONS
Schedule I - Gas Suppliers' Refunds and Accrued Interest

<u>Source of Refund</u>	<u>(Proposed Pgm. - Principal)</u>	<u>Principal Amount</u>
	<u>Date Received</u>	
(Over)/Under from Prior Program		\$ (1,535)
Texas Eastern	03/25/05	\$ 323,537
Texas Eastern	03/28/05	\$ 400
Tennessee Gas Pipeline	06/21/05	\$ 313,632
Total		\$ 636,034

<u>Pre-Startup Period</u>	<u>(Proposed Pgm. - Interest)</u>	<u>Interest Accrued</u>
January-05		\$ (7)
February-05		(7)
March-05		754
April-05		1,545
May-05		1,612
June-05		2,396
July-05		3,312
August-05		3,434
September-05		3,445
October-05		3,445
Total		\$ 19,929

<u>Post-Startup Period</u>	<u>Interest Accrued</u>
	\$ -
Total	\$ -

WORKPAPERS

Schedules A & B

NSTAR Gas Company
 Cost of Gas Adjustment -- November 2005
 2005 / 2006 Gas Year
 Cost (\$'000)
 SENDOUT Scenario 1861

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	6-month	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	6-month	Total
Supply Variable Costs															
Supply Variable Cost	\$44,111	\$51,644	\$40,812	\$47,446	\$48,827	\$34,400	\$267,240	\$35,877	\$32,114	\$31,906	\$32,063	\$33,415	\$41,416	\$206,780	\$474,020
Storage Variable Cost	\$583	\$663	\$584	\$285	\$64	\$101	\$2,201	\$251	\$375	\$499	\$618	\$730	\$815	\$3,287	\$5,488
Transportation Variable Cost	\$430	\$549	\$475	\$501	\$498	\$408	\$2,863	\$380	\$341	\$335	\$334	\$351	\$450	\$2,191	\$6,054
Total Variable Costs	\$45,124	\$52,757	\$41,872	\$48,233	\$49,410	\$34,909	\$272,304	\$36,508	\$32,830	\$32,739	\$33,005	\$34,496	\$42,661	\$212,258	\$484,562
Storage Inventory Adjustment															
Hopkington Injected Value	\$0	\$0	\$0	\$0	\$0	\$544	\$644	\$2,968	\$5,369	\$5,657	\$5,683	\$5,486	\$3,935	\$29,089	\$29,643
Acushnet Injected Value	\$0	\$0	\$0	\$0	\$0	\$628	\$628	\$661	\$653	\$680	\$683	\$663	\$666	\$4,026	\$4,654
Storage Injected Value	\$0	\$0	\$0	\$0	\$0	\$1,363	\$1,363	\$15,122	\$13,826	\$14,805	\$14,871	\$14,484	\$12,564	\$85,671	\$87,035
Total Injected Value	\$0	\$0	\$0	\$0	\$0	\$2,535	\$2,535	\$18,751	\$19,849	\$21,142	\$21,237	\$20,632	\$17,185	\$118,796	\$121,331
Hopkington Vapor / Bollooff Value	\$566	\$2,940	\$12,580	\$6,044	\$1,357	\$570	\$24,058	\$601	\$596	\$621	\$624	\$605	\$626	\$5,673	\$27,731
Acushnet Vapor / Bollooff Value	\$1,189	\$1,135	\$112	\$112	\$152	\$120	\$3,273	\$126	\$123	\$129	\$130	\$127	\$132	\$766	\$4,039
Storage Withdrawal Value	\$1,832	\$16,227	\$24,003	\$17,493	\$10,039	\$683	\$70,277	\$0	\$0	\$0	\$0	\$0	\$89	\$70,366	\$70,366
Total Withdrawal Value	\$3,588	\$19,302	\$36,707	\$23,560	\$12,988	\$1,374	\$97,507	\$727	\$719	\$749	\$753	\$732	\$847	\$4,528	\$102,135
Total Variable Costs	\$48,712	\$72,059	\$78,579	\$71,793	\$62,398	\$36,283	\$370,111	\$37,235	\$33,549	\$32,685	\$33,788	\$35,218	\$43,909	\$216,886	\$586,697
Variable WACOG	\$12.80	\$11.97	\$11.09	\$11.74	\$12.21	\$10.68	\$11.71	\$10.92	\$11.70	\$12.15	\$12.32	\$12.08	\$11.19	\$11.59	\$11.69
Fixed Costs															
Supply Fixed Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storage Fixed Cost	\$536	\$536	\$536	\$536	\$536	\$536	\$3,218	\$536	\$536	\$536	\$536	\$536	\$536	\$3,218	\$6,436
Transportation Fixed Cost	\$3,872	\$3,773	\$3,773	\$3,773	\$3,773	\$3,703	\$22,467	\$3,802	\$3,400	\$3,400	\$3,400	\$3,400	\$3,602	\$20,803	\$43,271
Total Fixed Costs	\$4,408	\$4,309	\$4,309	\$4,309	\$4,309	\$3,703	\$26,185	\$4,338	\$3,936	\$3,936	\$3,936	\$3,936	\$4,138	\$24,821	\$50,107
Total Cost per Unit	\$13.89	\$12.88	\$11.70	\$12.44	\$13.05	\$12.02	\$12.53	\$13.36	\$15.06	\$16.03	\$16.20	\$15.35	\$12.95	\$14.43	\$12.93
LNG Fixed Costs:															
Operation Charge	\$406	\$406	\$406	\$406	\$406	\$406	\$2,435	\$406	\$406	\$406	\$406	\$406	\$406	\$2,435	\$4,869
Vaporization Charge	\$16	\$16	\$16	\$16	\$16	\$16	\$97	\$16	\$16	\$16	\$16	\$16	\$16	\$97	\$194
Demand Charge Reallocation	\$170	\$170	\$170	\$170	\$170	\$170	\$1,019	\$170	\$170	\$170	\$170	\$170	\$170	\$1,019	\$2,038
Total CGAC Allowable	\$692	\$692	\$692	\$692	\$692	\$692	\$3,550	\$692	\$692	\$692	\$692	\$692	\$692	\$3,550	\$7,101
Administrative	\$89	\$89	\$89	\$89	\$89	\$89	\$535	\$89	\$89	\$89	\$89	\$89	\$89	\$535	\$1,070
Demand Charge	\$260	\$260	\$260	\$260	\$260	\$260	\$1,561	\$260	\$260	\$260	\$260	\$260	\$260	\$1,561	\$3,123
Real Estate Tax	\$50	\$50	\$50	\$50	\$50	\$50	\$298	\$50	\$50	\$50	\$50	\$50	\$50	\$298	\$596
Rent	\$3	\$3	\$3	\$3	\$3	\$3	\$20	\$3	\$3	\$3	\$3	\$3	\$3	\$20	\$40
Demand Charge Reallocation	\$(170)	\$(170)	\$(170)	\$(170)	\$(170)	\$(170)	\$(1,019)	\$(170)	\$(170)	\$(170)	\$(170)	\$(170)	\$(170)	\$(1,019)	\$(2,038)
Total Non-CGAC Allowable	\$188	\$188	\$188	\$188	\$188	\$188	\$1,188	\$188	\$188	\$188	\$188	\$188	\$188	\$1,188	\$2,376
Grand Total Cost / Unit	\$13.90	\$12.81	\$11.81	\$12.57	\$13.20	\$12.27	\$12.88	\$13.83	\$15.74	\$16.80	\$16.98	\$16.00	\$13.28	\$14.99	\$13.17

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NSTAR Gas Company
 End User Transportation (EUT) Demand Charge and Inventory Transfer Forecast
 November 2005 - October 2006
 \$ in 000s

Line #	Demand Charge Estimate - EUT (to Schedule B)	Peak Period												Off-Peak Period	Total	
		Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06			
1																
2	AGT															
3	Pipeline	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89	\$ 534	\$ 1,068
4	Storage	36	36	36	36	36	36	36	36	36	36	36	36	36	215	430
5	LNG	47	47	47	47	47	47	47	47	47	47	47	47	47	-	281
6	Total AGT	<u>\$ 172</u>	<u>\$ 749</u>	<u>\$ 1,778</u>												
7																
8	IGP															
9	Pipeline	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 73	\$ 436	\$ 872
10	Storage	26	26	26	26	26	26	26	26	26	26	26	26	26	158	317
11	LNG	30	30	30	30	30	30	30	30	30	30	30	30	30	-	183
12	Total TGP	<u>\$ 130</u>	<u>\$ 594</u>	<u>\$ 1,372</u>												
13																
14	TOTAL															
15	Pipeline	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 162	\$ 970	\$ 1,940
16	Storage	62	62	62	62	62	62	62	62	62	62	62	62	62	373	746
17	LNG	77	77	77	77	77	77	77	77	77	77	77	77	77	464	928
18	Total	<u>\$ 301</u>	<u>\$ 1,807</u>	<u>\$ 3,614</u>												
19																
20																
21	Inventory Transfer Estimate - EUT (to Schedule A)															
22	AGT															
23	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	LNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Total AGT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>												
26																
27	IGP															
28	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	LNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total TGP	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>												
31																
32	TOTAL															
33	Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	LNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>												

WORKPAPERS

Schedule D

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	6-month	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	6-month	Total
Pipeline Supplies															
TGP	1,366.13	1,447.92	1,447.92	1,307.80	1,447.92	1,393.49	8,431.18	1,447.92	1,401.21	1,447.92	1,447.92	1,401.21	1,447.92	8,594.10	17,025.28
AGT / TETCO	1,979.94	2,372.02	1,396.30	2,146.43	2,170.84	1,727.96	11,793.49	1,946.66	1,590.75	1,492.96	1,492.96	1,711.92	2,497.95	10,733.20	22,526.69
IROQUOIS	125.80	129.99	129.99	117.41	129.99	125.50	758.68	129.69	125.50	129.69	129.69	125.50	129.69	769.76	1,528.44
NIAGARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NE Other	315.47	325.99	325.99	294.44	325.99	315.47	1,903.35	325.99	315.47	325.99	325.99	315.47	325.99	1,934.90	3,838.25
Storage Injections															
AGT_STORAGE	0.00	0.00	0.00	0.00	0.00	89.80	89.80	877.67	906.73	901.79	881.54	853.10	855.74	5,276.57	5,366.37
TGP_STORAGE	0.00	0.00	0.00	0.00	0.00	37.55	37.55	612.54	447.88	547.02	568.17	562.91	3,100.32	3,137.87	3,137.87
HOPKINTON	0.00	0.00	0.00	0.00	0.00	52.00	52.00	294.83	531.87	558.00	558.00	540.00	386.15	2,868.85	2,920.85
ACUSHNET	0.00	0.00	0.00	0.00	0.00	60.00	60.00	62.00	60.00	62.00	62.00	60.00	62.00	368.00	428.00
NE Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fuel Consumed															
Transportation Fuel Loss	349.51	521.46	409.30	478.45	470.90	297.52	2,527.14	300.75	260.91	253.42	253.19	274.68	369.34	1,712.29	4,239.43
Storage Injected Fuel Loss	0.00	0.00	0.00	0.00	0.00	12.61	12.61	83.81	126.73	132.77	132.10	128.04	95.50	698.95	711.56
Storage Withdrawals															
AGT_STORAGE	57.29	1,154.29	2,062.86	1,403.01	653.69	35.31	5,366.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,366.45
TGP_STORAGE	171.85	810.08	832.84	710.79	563.38	40.21	3,128.95	0.00	0.00	0.00	0.00	0.00	9.04	9.04	3,137.99
HOPKINTON	60.04	312.06	1,335.20	641.53	144.04	60.00	2,552.87	62.00	60.00	62.00	62.00	60.00	62.00	368.00	2,920.87
ACUSHNET	119.11	13.54	12.46	11.26	159.53	12.00	327.90	12.40	12.00	12.40	12.40	12.00	12.40	73.60	401.50
NE Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Line Loss	120.29	190.42	231.34	199.47	164.84	99.89	1,006.24	50.77	33.53	28.18	28.18	34.75	72.84	248.25	1,254.49
Company Use	9.87	15.62	18.26	15.75	13.01	7.89	80.40	4.01	2.65	2.22	2.22	2.74	5.75	19.60	100.00

WORKPAPERS

Schedule F

9/14/2005 2:54 PM

NSTAR Gas Company
Cost of Gas Adjustment -- November 2005
2005 / 2006 Gas Year
Interruptible Sales
(Bbtu, \$1,000)

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	6-month	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	6-month	Total
Cambridge															
Interruptible Demand	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Interruptible Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marginal Cost Per Unit	\$ 12.604	\$ 11.987	\$ 11.093	\$ 11.741	\$ 12.206	\$ 10.681	\$ 70.293	\$ 10.917	\$ 11.702	\$ 12.153	\$ 12.324	\$ 12.088	\$ 11.189	\$ 70.373	\$ 140.67
Cost Of Served Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Framingham															
Interruptible Demand	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Interruptible Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marginal Cost Per Unit	\$ 12.604	\$ 11.987	\$ 11.093	\$ 11.741	\$ 12.206	\$ 10.681	\$ 70.293	\$ 10.917	\$ 11.702	\$ 12.153	\$ 12.324	\$ 12.088	\$ 11.189	\$ 70.373	\$ 140.67
Cost Of Served Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net margin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Bedford															
Interruptible Demand	3.200	0.600	0.000	0.400	3.200	4.000	11.600	4.400	5.200	5.200	5.200	4.400	4.000	28.400	40.000
Interruptible Revenue	\$ 41.934	\$ 9.874	\$ -	\$ 4.896	\$ 40.660	\$ 44.723	\$ 142.187	\$ 50.236	\$ 63.449	\$ 65.704	\$ 66.687	\$ 55.389	\$ 46.755	\$ 348.310	\$ 460.50
Marginal Cost Per Unit	\$ 12.604	\$ 11.987	\$ 11.093	\$ 11.741	\$ 12.206	\$ 10.681	\$ 70.293	\$ 10.917	\$ 11.702	\$ 12.153	\$ 12.324	\$ 12.088	\$ 11.189	\$ 70.373	\$ 140.67
Cost Of Served Demand	\$ 40.334	\$ 9.574	\$ -	\$ 4.686	\$ 39.060	\$ 42.723	\$ 136.387	\$ 48.036	\$ 60.849	\$ 63.194	\$ 64.087	\$ 53.189	\$ 44.755	\$ 334.110	\$ 470.50
Net margin	\$ 1.600	\$ 0.400	\$ -	\$ 0.200	\$ 1.600	\$ 2.000	\$ 5.800	\$ 2.200	\$ 2.600	\$ 2.600	\$ 2.600	\$ 2.200	\$ 2.000	\$ 14.200	\$ 20.000
Worcester															
Interruptible Demand	1.200	0.300	0.000	0.150	1.200	1.500	4.350	1.650	1.950	1.950	1.950	1.650	1.500	10.850	15.000
Interruptible Revenue	\$ 15.725	\$ 3.740	\$ -	\$ 1.836	\$ 15.247	\$ 16.771	\$ 53.320	\$ 18.859	\$ 23.793	\$ 24.673	\$ 25.008	\$ 20.771	\$ 17.533	\$ 130.616	\$ 183.94
Marginal Cost Per Unit	\$ 12.604	\$ 11.987	\$ 11.093	\$ 11.741	\$ 12.206	\$ 10.681	\$ 70.293	\$ 10.917	\$ 11.702	\$ 12.153	\$ 12.324	\$ 12.088	\$ 11.189	\$ 70.373	\$ 140.67
Cost Of Served Demand	\$ 15.125	\$ 3.590	\$ -	\$ 1.761	\$ 14.647	\$ 16.021	\$ 51.145	\$ 18.014	\$ 22.818	\$ 23.698	\$ 24.033	\$ 19.946	\$ 16.783	\$ 125.291	\$ 176.44
Net margin	\$ 0.600	\$ 0.150	\$ -	\$ 0.075	\$ 0.600	\$ 0.750	\$ 2.175	\$ 0.825	\$ 0.975	\$ 0.975	\$ 0.975	\$ 0.825	\$ 0.750	\$ 5.325	\$ 7.50
Company Total															
Interruptible Demand	4.400	1.100	0.000	0.550	4.400	5.500	15.950	6.050	7.150	7.150	7.150	6.050	5.500	39.050	55.000
Interruptible Revenue	\$ 57.660	\$ 13.714	\$ -	\$ 6.732	\$ 55.907	\$ 61.494	\$ 195.507	\$ 69.075	\$ 87.242	\$ 90.467	\$ 91.695	\$ 76.160	\$ 64.288	\$ 478.927	\$ 674.43
Cost Of Served Demand	\$ 55.460	\$ 13.164	\$ -	\$ 6.457	\$ 53.707	\$ 58.744	\$ 187.532	\$ 66.050	\$ 83.967	\$ 86.892	\$ 88.120	\$ 73.135	\$ 61.538	\$ 459.402	\$ 646.93
Net margin	\$ 2.200	\$ 0.550	\$ -	\$ 0.275	\$ 2.200	\$ 2.750	\$ 7.975	\$ 3.025	\$ 3.575	\$ 3.575	\$ 3.575	\$ 3.025	\$ 2.750	\$ 19.525	\$ 27.50

NSTAR Gas Company
 Cost of Gas Adjustment -- November 2005
 2005 / 2006 Gas Year
 Portfolio Outsourcing Revenue
 Units (\$000)

Portfolio Outsourcing Revenue	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	6-month	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	6-month	Total
Portfolio Outsourcing Volumes (not applicable)															
Portfolio Outsourcing Revenue	\$ (477)	\$ (493)	\$ (493)	\$ (445)	\$ (493)	\$ (477)	\$ (2,877)	\$ (493)	\$ (477)	\$ (493)	\$ (493)	\$ (477)	\$ (493)	\$ (2,924)	\$ (5,801)

WORKPAPERS

Schedule H

NSTAR GAS COMPANY
2005-2006 ANNUAL RECONCILIATION
12 MONTH PERIOD ENDED OCTOBER 31, 2005
With Amendments
DEFERRED GAS COST CALCULATIONS
SCHEDULE 4 - PAGE 1

	November	December	January	February	March	April	May	June	July	August	September	October	Subtotal	Total
Overall Gas Reconciliation Adj. - CGAC														
Acct. 175.2 Beg. Balance	(28,824,440)	(20,402,428)	(16,771,467)	(19,921,139)	(35,666,278)	(41,294,931)	(49,981,982)	(47,459,043)	(47,489,684)	(42,835,059)	(35,669,013)	(27,547,190)	(49,981,982)	(28,824,440)
Plus: Cost of 175.1 + 175.2 Allowable	32,884,359	47,426,117	51,477,132	42,868,981	41,400,218	32,060,261	20,231,544	11,922,087	12,113,232	14,057,861	20,822,854	30,709,735	109,657,282	347,917,346
Less: CGAC Gas Revenues	(24,341,431)	(43,705,580)	(54,556,735)	(58,506,465)	(46,820,743)	(30,598,221)	(17,666,417)	(11,715,525)	(7,223,987)	(8,681,727)	(12,330,283)	(19,823,663)	(75,041,611)	(333,870,806)
Acct. 175.1 + 175.2 + 175.15 End Balance	(20,301,515)	(16,681,891)	(19,841,071)	(35,538,644)	(41,066,803)	(49,763,662)	(47,216,556)	(47,252,510)	(42,800,449)	(35,458,925)	(27,376,442)	(18,461,118)	(15,366,310)	(14,563,900)
Month's Average Balance	(24,569,978)	(18,542,159)	(19,301,289)	(27,728,040)	(38,378,040)	(45,514,412)	(46,598,419)	(47,355,716)	(45,040,088)	(38,146,992)	(31,522,728)	(22,004,154)	(22,004,154)	
Interest Rate (B of A Prime)	4.83%	5.15%	5.25%	5.48%	5.73%	5.97%	6.21%	6.37%	6.52%	6.55%	6.50%	6.50%	6.50%	
Interest Applied	(100,913)	(79,377)	(90,068)	(120,594)	(176,129)	(210,990)	(242,107)	(237,174)	(234,510)	(210,069)	(170,748)	(119,168)	(1,213,968)	(1,897,407)
Acct. 175.1 + 175.2 + 175.15 Ending bal	(20,402,428)	(16,761,467)	(19,921,139)	(35,666,278)	(41,294,931)	(49,981,982)	(47,459,043)	(47,489,684)	(42,835,059)	(35,669,013)	(27,547,190)	(18,590,307)	(16,590,307)	(16,590,307)

	November	December	January	February	March	April	May	June	July	August	September	October	Subtotal	Total
ACCOUNT 175.2														
Peak Gas Reconciliation Adj. - CGAC														
Acct. 175.2 Beg. Balance	(15,769,508)	(4,910,378)	914,865	2,745,846	(11,728,993)	(15,993,228)	(15,783,508)	(22,099,628)	(22,210,310)	(22,325,989)	(22,445,805)	(22,567,386)	(21,990,044)	(15,769,508)
Plus: Cost of 175.2 Allowable	32,884,359	47,426,117	51,477,132	42,868,981	41,400,218	32,060,261	20,231,544	11,922,087	12,113,232	14,057,861	20,822,854	30,709,735	109,657,282	347,917,346
Less: Actual/Forecast Demand Costs	(4,375,659)	(4,934,882)	(5,588,000)	(6,241,145)	(7,000,187)	(7,866,485)	(8,847,629)	(9,988,689)	(11,308,789)	(12,812,629)	(14,488,299)	(16,394,908)	(18,394,908)	(20,824,440)
Plus: Schedule B Demand Costs	(6,746,272)	(8,746,272)	(9,746,272)	(10,746,272)	(11,746,272)	(12,746,272)	(13,746,272)	(14,746,272)	(15,746,272)	(16,746,272)	(17,746,272)	(18,746,272)	(19,746,272)	(20,746,272)
Less: Peak Gas Revenues	(24,341,431)	(43,705,580)	(54,556,735)	(58,506,465)	(46,820,743)	(30,598,221)	(17,666,417)	(11,715,525)	(7,223,987)	(8,681,727)	(12,330,283)	(19,823,663)	(75,041,611)	(333,870,806)
Prelim. Acct. 175.2 Ending Balance	(4,867,997)	923,550	2,737,865	(11,706,533)	(15,330,433)	(21,900,694)	(21,980,044)	(22,099,628)	(22,210,310)	(22,325,989)	(22,445,805)	(22,567,386)	(21,990,044)	(15,769,508)
Month's Average Balance	(10,315,753)	(1,993,414)	1,826,425	(4,480,344)	(8,528,713)	(13,549,911)	(18,549,044)	(22,099,628)	(22,210,310)	(22,325,989)	(22,445,805)	(22,567,386)	(21,990,044)	(15,769,508)
Interest Rate (B of A Prime)	5.92%	5.15%	5.25%	5.48%	5.73%	5.97%	6.21%	6.37%	6.52%	6.55%	6.50%	6.50%	6.50%	
Interest Applied	(43,381)	(8,555)	7,991	(62,798)	(127,986)	(186,350)	(215,551)	(110,682)	(115,979)	(119,816)	(121,581)	(122,240)	(999,582)	(915,133)
Acct. 175.2 Ending Balance (\$)	(4,910,378)	814,865	2,745,846	(11,728,993)	(15,393,228)	(21,990,044)	(21,990,044)	(22,099,628)	(22,210,310)	(22,325,989)	(22,445,805)	(22,567,386)	(21,990,044)	(15,769,508)

	November	December	January	February	March	April	May	June	July	August	September	October	Subtotal	Total
ACCOUNT 175.1														
Off-Peak Gas Reconciliation Adj. - CGAC														
Acct. 175.1 Beg. Balance	(13,090,632)	(13,114,591)	(13,170,974)	(13,228,497)	(13,288,907)	(13,350,589)	(13,414,561)	(14,178,759)	(17,194,805)	(16,274,851)	(12,778,852)	(7,297,559)	(13,414,561)	(13,090,632)
Plus: Cost of 175.1 Allowable	-	-	-	-	-	-	-	11,922,087	12,113,232	14,057,861	20,822,854	30,709,735	109,657,282	347,917,346
Less: Actual/Forecast Demand Costs	-	-	-	-	-	-	-	(4,390,654)	(4,784,054)	(5,329,039)	(6,022,039)	(6,842,939)	(7,794,939)	(8,847,629)
Plus: Schedule B Demand Costs	-	-	-	-	-	-	-	901,907	901,907	901,907	901,907	901,907	901,907	(25,369,291)
Less: Off-Peak Gas Revenue	-	-	-	-	-	-	-	(17,466,417)	(11,715,525)	(8,881,727)	(12,330,283)	(19,823,663)	(75,041,611)	(75,041,611)
Prelim. Acct. 175.1 Ending Balance	(13,090,632)	(13,114,591)	(13,170,974)	(13,228,497)	(13,288,907)	(13,350,589)	(14,108,182)	(17,118,442)	(18,187,717)	(12,701,101)	(7,219,413)	877,492	1,243,293	1,596,893
Month's Average Balance	(13,090,632)	(13,114,591)	(13,170,974)	(13,228,497)	(13,288,907)	(13,350,589)	(14,108,182)	(17,118,442)	(18,187,717)	(12,701,101)	(7,219,413)	877,492	1,243,293	1,596,893
Interest Rate (B of A Prime)	4.83%	5.15%	5.25%	5.48%	5.73%	5.97%	6.21%	6.37%	6.52%	6.55%	6.50%	6.50%	6.50%	
Interest Applied	(53,659)	(56,283)	(57,833)	(60,410)	(63,022)	(65,632)	(68,248)	(70,863)	(73,478)	(76,093)	(78,708)	(81,323)	(83,938)	(86,553)
Acct. 175.1 Ending Balance (\$)	(13,114,591)	(13,170,974)	(13,228,497)	(13,288,907)	(13,350,589)	(13,414,561)	(14,176,759)	(17,194,805)	(18,187,717)	(12,701,101)	(7,219,413)	877,492	1,243,293	1,596,893

	November	December	January	February	March	April	May	June	July	August	September	October	Subtotal	Total
Demand Cost Reallocation Gas Reconciliation Adj. - CGAC														
Acct. 175.15 Beg. Balance	(2,377,460)	(2,377,460)	(4,505,588)	(8,439,377)	(10,849,377)	(12,521,112)	(14,577,378)	(11,182,655)	(8,084,587)	(4,234,418)	(444,355)	2,287,756	(14,577,378)	51,495,774
Plus: Actual/Forecast Demand Costs	4,375,928	5,746,982	6,426,000	7,101,000	7,876,000	8,755,776	9,740,552	10,825,328	12,010,104	13,294,880	14,679,656	16,164,432	17,659,208	25,369,291
Less: Schedule B Demand Costs	(6,746,272)	(8,746,272)	(9,746,272)	(10,746,272)	(11,746,272)	(12,746,272)	(13,746,272)	(14,746,272)	(15,746,272)	(16,746,272)	(17,746,272)	(18,746,272)	(19,746,272)	(20,746,272)
Prelim. Acct. 175.15 Ending Balance	(2,372,568)	(4,406,860)	(6,405,860)	(8,404,647)	(10,403,647)	(12,402,647)	(14,401,647)	(16,400,647)	(18,399,647)	(20,398,647)	(22,397,647)	(24,396,647)	(26,395,647)	(28,394,647)
Month's Average Balance	(1,186,284)	(3,034,155)	(5,005,920)	(7,077,785)	(9,149,650)	(11,221,515)	(13,293,380)	(15,365,245)	(17,437,110)	(19,508,975)	(21,580,840)	(23,652,705)	(25,724,570)	(27,796,435)
Interest Rate (B of A Prime)	4.83%	5.15%	5.25%	5.48%	5.73%	5.97%	6.21%	6.37%	6.52%	6.55%	6.50%	6.50%	6.50%	
Interest Applied	(4,374)	(14,736)	(30,436)	(46,136)	(61,836)	(77,536)	(93,236)	(108,936)	(124,636)	(140,336)	(156,036)	(171,736)	(187,436)	(203,136)
Acct. 175.15 Ending Balance (\$)	(2,377,460)	(4,505,588)	(6,405,588)	(8,404,647)	(10,403,647)	(12,402,647)	(14,401,647)	(16,400,647)	(18,399,647)	(20,398,647)	(22,397,647)	(24,396,647)	(26,395,647)	(28,394,647)

NSTAR GAS COMPANY
 2004-2005 ANNUAL RECONCILIATION
 12 MONTH PERIOD ENDED OCTOBER 31, 2005
 10 Months Actual - 2 Months Forecast
 DEFERRED GAS COST CALCULATIONS
 SCHEDULE A - PAGE 2

	November	December	January	February	March	April	Subtotal	May	June	July	August	September	October	Subtotal	Total
ACCOUNT 175.4															
Peak Gas Working Capital Recon. Adj. - CGAC															
Acct. 175.4 Beg. Balance	307,003	404,362	366,147	207,336	108,415	(40,726)	(151,481)	(41,451)	25,875	96,139	173,368	173,368	173,368	(151,491)	307,003
Plus: Bad Debt Costs	103,547	283,102	304,277	245,550	228,633	130,735	1,355,904	110,040	67,326	70,283	77,229	-	-	324,859	1,890,783
Less: WC Revenue Applied	(176,278)	(301,376)	(373,068)	(484,271)	(377,974)	(241,501)	(1,804,488)	-	-	-	-	-	-	-	(1,904,488)
Acct. 175.4 Ending Balance (\$)	404,362	366,147	297,336	108,415	(40,726)	(151,481)	(151,481)	(41,451)	25,875	96,139	173,368	173,368	173,368	173,368	173,368
ACCOUNT 175.5															
Off-Peak Gas Working Capital Recon. Adj. - CGAC															
Acct. 175.5 Beg. Balance	(243,316)	(200,736)	(139,688)	(89,101)	(12,184)	40,801	71,230	(25,528)	(85,447)	(128,018)	(182,522)	(213,750)	(311,185)	(311,185)	(311,185)
Plus: WC Costs	42,599	61,049	70,367	59,817	55,065	30,328	314,946	25,324	16,919	10,300	17,916	(61,228)	(97,444)	(457,786)	389,907
Less: WC Revenue Applied	-	-	-	-	-	-	-	(122,286)	(85,937)	(46,871)	(42,420)	-	-	-	(457,786)
Acct. 175.5 Ending Balance (\$)	(200,736)	(139,688)	(89,101)	(12,184)	40,801	71,230	71,230	(25,528)	(85,447)	(128,018)	(182,522)	(213,750)	(311,185)	(311,185)	(311,185)
ACCOUNT 175.6B															
Peak Bad Debt Cost - CGAC															
Acct. 175.6B Beg. Balance	610,997	765,423	886,792	954,193	1,025,396	1,109,549	1,152,803	1,152,803	1,013,101	954,618	886,315	1,009,515	921,869	1,152,803	610,997
Plus: Bad Debt Costs	151,804	117,832	63,383	66,693	79,210	37,847	516,568	40,381	66,332	100,777	82,196	-	-	289,687	806,255
Less: Bad Debt Revenue Applied	(247,811)	(423,874)	(2,368,564)	(970,487)	(931,354)	(399,501)	(2,877,324)	(188,486)	(139,731)	(74,121)	(84,337)	(92,862)	(147,791)	(694,308)	(894,308)
Prelim. Acct. 175.6B Ending Balance (\$)	792,601	893,254	860,714	1,020,896	1,104,806	1,147,396	1,127,565	1,007,718	949,702	981,273	1,004,174	916,653	774,079	748,181	722,943
Month's Average Balance	689,769	824,338	918,483	987,539	1,065,001	1,128,472	1,080,260	981,402	967,946	987,244	985,244	963,084	847,974	950,482	610,997
Interest Rate (B of A Prime)	4.93%	5.15%	5.25%	5.48%	5.57%	5.75%	5.75%	5.98%	6.01%	6.25%	6.44%	6.50%	6.50%	6.50%	6.50%
Interest Applied	2,822	3,538	4,018	4,510	4,943	5,407	5,383	4,815	5,041	5,341	5,217	5,217	4,593	30,491	55,729
Acct. 175.6B Ending Balance (\$)	785,423	896,792	954,193	1,025,396	1,109,549	1,152,803	1,152,803	954,618	969,315	986,315	1,009,515	921,869	778,672	778,672	778,672
ACCOUNT 175.6C															
Off-Peak Bad Debt Working Capital - CGAC															
Acct. 175.6C Beg. Balance	14,507	16,482	15,972	12,025	7,689	4,535	2,146	3,331	5,278	8,236	10,848	10,648	10,648	2,146	14,587
Plus: BOWC Costs	4,449	3,456	1,860	1,057	2,325	1,111	15,160	1,185	1,947	2,958	2,412	-	-	8,502	23,862
Less: BOWC Revenue Applied	(2,555)	(4,388)	(5,407)	(6,284)	(5,478)	(3,500)	(27,801)	-	-	-	-	-	-	-	(27,801)
Acct. 175.6C Ending Balance (\$)	16,482	15,572	12,025	7,689	4,535	2,146	2,146	3,331	5,278	8,236	10,848	10,648	10,648	10,648	10,648
ACCOUNT 175.67															
Off-Peak Bad Debt Working Capital - CGAC															
Acct. 175.67 Beg. Balance	(29,534)	(28,502)	(27,700)	(27,280)	(26,814)	(26,275)	(26,534)	(26,017)	(21,966)	(18,383)	(16,048)	(14,074)	(12,033)	(26,017)	(29,534)
Plus: BOWC Costs	1,032	802	432	454	539	268	3,517	275	452	686	560	-	-	1,872	5,489
Less: BOWC Revenue Applied	-	-	-	-	-	-	-	4,078	2,851	1,829	1,414	2,041	3,248	15,280	15,280
Acct. 175.67 Ending Balance (\$)	(28,502)	(27,700)	(27,280)	(27,814)	(26,275)	(26,017)	(26,017)	(21,669)	(18,363)	(16,048)	(14,074)	(12,033)	(8,785)	(8,785)	(8,785)

WORKPAPERS

Schedule I

EL PASO TENNESSEE PIPELINE
1001 LOUISIANA
HOUSTON, TX 77002

REMITTANCE ADVICE
NSTAR Gas Company
2005-2006 Peak GAF/LDAF
CHECK DATE 06/27/2005 Page 30 of 82
CHECK NUMBER 2000001679
VENDOR NUM 0000087631

NSTAR GAS COMPANY
ATTN VICTORIA CROSSIN
ONE NSTAR WAY NE220
WESTWOOD, MA 02090-9230

RETAIN FOR YOUR RECORDS

Refer Payment Inquires to EPTP - 713-420-4200

Voucher ID	Invoice Number	Invoice Date	Discount	Paid Amount
00004116	CKREQ050621	06/21/2005	0.00	313,631.56
TOTAL			\$0.00	\$313,631.56

EL PASO TENNESSEE PIPELINE
1001 LOUISIANA
HOUSTON, TX 77002

CITIBANK DELAWARE
A SUBSIDIARY OF CITICORP
ONE PENN'S WAY
NEW CASTLE, DE 19720

CHECK DATE 06/27/2005
CHECK NUMBER 2000001679

62-20
311

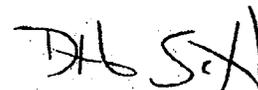
Amount

***\$313,631.56

VOID AFTER ONE YEAR

Pay ***THREE HUNDRED THIRTEEN THOUSAND SIX HUNDRED THIRTY-ONE AND 56 / 100 US DOLLAR***

To The
Order Of
NSTAR GAS COMPANY
ATTN VICTORIA CROSSIN
ONE NSTAR WAY NE220
WESTWOOD, MA 02090-9230



Authorized Signature

⑈ 200000 1679⑈ ⑆031100209⑆

38549314⑈

REPORT DATE: APRIL 1, 2005

RECEIPTS

PAGE

NSTAR Gas Company
2005-2006 Peak GAF/LDAF
Page 31 of 82

COMPANY : COMMONWEALTH GAS COMPANY

MONTH YEAR : MAR-2005

TRANSACTION	RECEIPTS	TRANSACTION DATE
WIRED FROM MIRANT	\$171,146.05	02-MAR-2005
WIRED FROM NEG INTERCO	\$932,196.33	28-MAR-2005
WIRED FROM SELECT ENERGY	\$492,031.82	28-MAR-2005
WIRED FROM SOLECTRON USA INC	\$38,070.99	11-MAR-2005
WIRED FROM TXU PORTFOLIO	<u>\$323,536.65</u>	25-MAR-2005
DEPOSITS	\$914,945.40 ✓	

see attached detail

232470 per loan

(transferring)

\$521,965,686.38

RPS Adj. Funding
RPS Adj. NSF

100,000⁸⁰

232010

<117,742⁵⁸>

232520

\$ 521,947,943⁸⁰

Form 130 CAT ID 6612 Rev. 12/00

Cash _____

Check _____

March 28 2005 No 30949

**NSTAR
 DEPARTMENT CASH RECEIPT**

Four Hundred ~~49~~ ⁸⁰ \$ 400.49

Description: Repline refund from Texas Gas Dollars

2	3	2	9	2	0	0	2	3	7	0	0	0	0	0	0	2	0	0
ACCOUNT						SUB		COST CENTER				WORK ORDER			TASK		COMPANY #	

* If multiple accounts, please attach sheet with total

Name: Rose Faberty Emp. #: 560289 Phone #: 8019 Mail Stop: SUMNE220

Total _____

 Recipient Signature

Send original to Accounting DART 55. The remaining slips with check and/or money should be sent to Cash Mgt. P-1608 Account, Sub-account, cost center, and company are required. Work order required for capital accounts.

ORIGINAL - ACCOUNTING - DART 55

SECTION II

NSTAR GAS COMPANY

BILL IMPACTS

MONTHLY BILL COMPARISON OF THE AVERAGE PRICE IN
EFFECT DURING THE 2004-2005 PEAK SEASON TO THE PROPOSED
2005-06 PEAK GAF

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC RATE R-1

WINTER USAGE & RATES		WINTER 2004-2005			WINTER 2005-2006			CHANGE	
MONTHLY THERMS	TOTAL CGA (1)	CC/LDAC (3)	DIST.	TOTAL CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL	
12	\$ 26.37	\$ 11.24	\$ 0.26	\$ 14.87	\$ 0.30	\$ 14.87	\$ 4.67	17.7%	
14	29.66	13.12	0.30	16.24	0.35	16.24	5.44	18.3%	
16	32.94	14.99	0.34	17.61	0.40	17.61	6.23	18.9%	
18	36.25	16.87	0.39	18.99	0.45	18.99	6.99	19.3%	
20	39.53	18.74	0.43	20.36	0.50	20.36	7.77	19.7%	
22	42.29	20.61	0.47	21.21	0.55	21.21	8.56	20.2%	
24	45.07	22.49	0.51	22.07	0.60	22.07	9.33	20.7%	
26	47.84	24.36	0.56	22.92	0.66	22.92	10.12	21.2%	
28	50.61	26.24	0.60	23.77	0.71	23.77	10.89	21.5%	
Avg Use	34.59	15.93	0.36	18.30	0.43	18.30	6.62	19.1%	

PRESENT RATE R-1	WINTER	SUMMER	PROPOSED RATE R-1	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 6.62	\$ 6.62	CUSTOMER CHARGE:	\$ 6.62	\$ 6.62
ENERGY CHARGE:			ENERGY CHARGE:		
FIRST	20 \$ 0.6871	10 \$ 0.6225	FIRST	20 \$ 0.6871	10 \$ 0.6225
OVER	20 \$ 0.4258	10 \$ 0.3612	OVER	20 \$ 0.4258	10 \$ 0.3612

PRESENT RATE ADJUSTMENTS	PROPOSED RATE ADJUSTMENTS
(1) WINTER CGA 93.700	(2) WINTER CGA 132.220
SUMMER CGA 122.320	SUMMER CGA 128.060
(3) LDAC FACTOR 2.140	(4) LDAC FACTOR 2.520

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
DOMESTIC LOW INCOME RATE R-2

WINTER USAGE & RATES		WINTER 2004-2005				WINTER 2005-2006				CHANGE	
MONTHLY THERMS	TOTAL	CGA (1)	CC/LDAC (3)	DIST.	TOTAL	CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL	
16	\$ 28.09	\$ 14.99	\$ 0.34	\$ 12.76	\$ 34.32	\$ 21.16	\$ 0.40	\$ 12.76	\$ 6.23	22.2%	
18	30.95	16.87	0.39	13.69	37.94	23.80	0.45	13.69	6.99	22.6%	
20	33.79	18.74	0.43	14.62	41.56	26.44	0.50	14.62	7.77	23.0%	
22	36.21	20.61	0.47	15.13	44.77	29.09	0.55	15.13	8.56	23.6%	
24	38.64	22.49	0.51	15.64	47.97	31.73	0.60	15.64	9.33	24.1%	
26	41.07	24.36	0.56	16.15	51.19	34.38	0.66	16.15	10.12	24.6%	
28	43.50	26.24	0.60	16.66	54.39	37.02	0.71	16.66	10.89	25.0%	
30	45.93	28.11	0.64	17.18	57.61	39.67	0.76	17.18	11.68	25.4%	
32	48.35	29.98	0.68	17.69	60.81	42.31	0.81	17.69	12.46	25.8%	
Avg Use	36.21	20.61	0.47	15.13	44.77	29.09	0.55	15.13	8.56	23.6%	

PRESENT RATE R-2	WINTER	SUMMER	PROPOSED RATE R-2	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 5.32	\$ 5.32	\$ 5.32	\$ 5.32	\$ 5.32
ENERGY CHARGE:					
FIRST THERM	20 \$ 0.4649	10 \$ 0.4403	FIRST THERM	20 \$ 0.4649	10 \$ 0.4403
OVER	20 \$ 0.2558	10 \$ 0.2312	OVER	20 \$ 0.2558	10 \$ 0.2312

PRESENT RATE ADJUSTMENTS	CGA	CC/LDAC	LDAC FACTOR	PRESENT RATE ADJUSTMENTS	CGA	CC/LDAC	LDAC FACTOR
(1) WINTER	93.700			(2) WINTER	132.220		
(3) SUMMER	122.320			SUMMER	128.060		
(4) LDAC FACTOR	2.140			(4) LDAC FACTOR	2.520		

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC HEATING RATE R-3

WINTER USAGE & RATES		WINTER 2004-2005			WINTER 2005-2006			CHANGE		
MONTHLY THERMS	TOTAL	CGA (1)	CC/LDAC (3)	DIST.	TOTAL	CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL
80	\$ 117.74	\$ 74.96	1.71	\$ 41.07	\$ 148.87	\$ 105.78	2.02	\$ 41.07	\$ 31.13	26.4%
100	141.84	93.70	2.14	46.00	180.74	132.22	2.52	46.00	38.90	27.4%
120	165.94	112.44	2.57	50.93	212.61	158.66	3.02	50.93	46.67	28.1%
140	190.04	131.18	3.00	55.86	244.50	185.11	3.53	55.86	54.46	28.7%
160	214.14	149.92	3.42	60.80	276.38	211.55	4.03	60.80	62.24	29.1%
180	238.24	168.66	3.85	65.73	308.27	238.00	4.54	65.73	70.03	29.4%
200	262.34	187.40	4.28	70.66	340.14	264.44	5.04	70.66	77.80	29.7%
220	286.44	206.14	4.71	75.59	372.01	290.88	5.54	75.59	85.57	29.9%
240	310.54	224.88	5.14	80.52	403.90	317.33	6.05	80.52	93.36	30.1%
Avg Use	194.86	134.93	3.08	56.85	250.88	190.40	3.63	56.85	56.02	28.7%
PRESENT RATE R-3		WINTER		SUMMER	PROPOSED RATE R-3			WINTER		SUMMER
CUSTOMER CHARGE:		\$ 6.62		\$ 6.62	CUSTOMER CHARGE:			\$ 6.62		\$ 6.62
ENERGY CHARGE:					ENERGY CHARGE:					
FIRST THERM	50	\$ 0.5410		20	FIRST THERM	50		\$ 0.5410	20	\$ 0.5410
OVER THERM	50	\$ 0.2466		20	OVER THERM	50		\$ 0.2466	20	\$ 0.2466
PRESENT RATE ADJUSTMENTS					PROPOSED RATE ADJUSTMENTS					
(1) WINTER CGA	93.700				(2) WINTER CGA	132.220				
SUMMER CGA	122.320				SUMMER CGA	128.060				
(3) LDAC FACTOR	2.140				(4) LDAC FACTOR	2.520				

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC HEATING LOW INCOME RATE R-4

WINTER USAGE & RATES

MONTHLY THERMS	WINTER 2004-2005			WINTER 2005-2006			CHANGE	
	TOTAL CGA (1)	CC/LDAC (3)	DIST.	TOTAL CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL
60	\$ 81.74	\$ 1.28	\$ 24.24	\$ 105.08	\$ 1.51	\$ 24.24	\$ 23.34	28.6%
80	103.24	1.71	26.57	134.37	2.02	26.57	31.13	30.2%
100	124.74	2.14	28.90	163.64	2.52	28.90	38.90	31.2%
120	146.23	2.57	31.22	192.90	3.02	31.22	46.67	31.9%
140	167.73	3.00	33.55	222.19	3.53	33.55	54.46	32.5%
160	189.21	3.42	35.87	251.45	4.03	35.87	62.24	32.9%
180	210.71	3.85	38.20	280.74	4.54	38.20	70.03	33.2%
200	232.21	4.28	40.53	310.01	5.04	40.53	77.80	33.5%
220	253.70	4.71	42.85	339.27	5.54	42.85	85.57	33.7%
Avg Use	156.97	2.78	32.38	207.55	3.28	32.38	50.58	32.2%

PRESENT RATE R-4	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 5.32	\$ 5.32
ENERGY CHARGE:		
THERM	50 \$ 0.3552	20 \$ 0.3552
OVER	50 \$ 0.1163	20 \$ 0.1163

PROPOSED RATE R-4	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 5.32	\$ 5.32
ENERGY CHARGE:		
THERM	50 \$ 0.3552	20 \$ 0.3552
OVER	50 \$ 0.1163	20 \$ 0.1163

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
SUMMER CGA	122.320
(3) LDAC FACTOR	2.140
PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(2) WINTER CGA	132.220
SUMMER CGA	128.060
(4) LDAC FACTOR	2.520

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 LOW LOAD FACTOR SMALL GENERAL- RATE G-41

MONTHLY THERMS	WINTER 2004-2005				WINTER 2005-2006				CHANGE	
	TOTAL	CGA (1)	CC/LDAC (3)	DIST.	TOTAL	CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL
140	\$ 184.68	\$ 131.18	\$ 2.97	\$ 50.53	\$ 238.68	\$ 185.11	\$ 3.04	\$ 50.53	\$ 54.00	29.2%
180	233.12	168.66	3.82	60.64	302.55	238.00	3.91	60.64	69.43	29.8%
220	281.56	206.14	4.66	70.76	366.41	290.88	4.77	70.76	84.85	30.1%
260	330.00	243.62	5.51	80.87	430.28	343.77	5.64	80.87	100.28	30.4%
300	378.45	281.10	6.36	90.99	494.16	396.66	6.51	90.99	115.71	30.6%
340	426.90	318.58	7.21	101.11	558.04	449.55	7.38	101.11	131.14	30.7%
380	475.34	356.06	8.06	111.22	621.91	502.44	8.25	111.22	146.57	30.8%
440	548.01	412.28	9.33	126.40	717.72	581.77	9.55	126.40	169.71	31.0%
500	620.67	468.50	10.60	141.57	813.52	661.10	10.85	141.57	192.85	31.1%
Avg Use	379.66	282.04	6.38	91.24	495.75	397.98	6.53	91.24	116.09	30.6%
PRESENT RATE G-41	WINTER				WINTER				SUMMER	
CUSTOMER CHARGE:	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	CUSTOMER CHARGE:	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12
ENERGY CHARGE:	PER THERM \$ 0.2529	PER THERM \$ 0.2529	PER THERM \$ 0.2529	PER THERM \$ 0.1712	ENERGY CHARGE:	PER THERM \$ 0.2529	PER THERM \$ 0.2529	PER THERM \$ 0.1712	\$ 0.1712	\$ 0.1712
PRESENT RATE ADJUSTMENTS (1)	WINTER CGA	CGA (1)	CC/LDAC (3)	DIST.	PROPOSED RATE ADJUSTMENTS (2)	WINTER CGA	CGA (2)	CC/LDAC (4)	DIST.	CENTS/THERM
	SUMMER CGA	93.700	122.320	2.120		SUMMER CGA	132.220	128.060	2.170	
	LDAF FACTOR					LDAF FACTOR				

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 LOW LOAD FACTOR MEDIUM GENERAL- RATE G-42

MONTHLY THERMS	WINTER 2004-2005			WINTER 2005-2006			DIST.	DIST.	***** CHANGE **** AMOUNT	***** % OF TOTAL	
	TOTAL	CGA (1)	CC/LDAC (3)	TOTAL	CGA (2)	CC/LDAC (4)					
1,600	\$ 1,929.80	\$ 1,499.20	\$ 33.92	\$ 2,546.92	\$ 2,115.52	\$ 34.72	\$ 396.68	\$ 396.68	\$ 617.12	32.0%	
2,000	2,404.72	1,874.00	42.40	3,176.12	2,644.40	43.40	488.32	488.32	771.40	32.1%	
2,400	2,879.64	2,248.80	50.88	3,805.32	3,173.28	52.08	579.96	579.96	925.68	32.1%	
2,800	3,354.56	2,623.60	59.36	4,434.52	3,702.16	60.76	671.60	671.60	1,079.96	32.2%	
3,200	3,829.48	2,998.40	67.84	5,063.72	4,231.04	69.44	763.24	763.24	1,234.24	32.2%	
3,600	4,304.40	3,373.20	76.32	5,692.92	4,759.92	78.12	854.88	854.88	1,388.52	32.3%	
4,000	4,779.32	3,748.00	84.80	6,322.12	5,288.80	86.80	946.52	946.52	1,542.80	32.3%	
4,400	5,254.24	4,122.80	93.28	6,951.32	5,817.68	95.48	1,038.16	1,038.16	1,697.08	32.3%	
4,800	5,729.16	4,497.60	101.76	7,580.52	6,346.56	104.16	1,129.80	1,129.80	1,851.36	32.3%	
Avg Use	3,480.41	2,722.92	61.61	4,601.25	3,842.31	63.06	695.88	695.88	1,120.84	32.2%	
PRESENT RATE G-42	WINTER			WINTER			WINTER			SUMMER	
CUSTOMER CHARGE:	\$	30.12	\$	\$	30.12	\$	\$	30.12	\$	30.12	\$
ENERGY CHARGE:	PER THERM	\$	0.2291	PER THERM	\$	0.2291	PER THERM	\$	0.2291	\$	0.1113

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
SUMMER CGA	122.320
(3) LDAC FACTOR	2.120
PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(2) WINTER CGA	132.220
SUMMER CGA	128.060
(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
LOW LOAD FACTOR LARGE GENERAL RATE G-43

MONTHLY THERMS	WINTER 2004-2005			WINTER 2005-2006			DIST.	DIST.	---- CHANGE ---- AMOUNT	% OF TOTAL																
	TOTAL	CGA (1)	CC/LDAC (3)	TOTAL	CGA (2)	CC/LDAC (4)																				
4,000	\$ 4,796.12	\$ 3,748.00	\$ 84.80	\$ 6,338.92	\$ 5,288.80	\$ 86.80	\$ 963.32	\$ 963.32	\$ 1,542.80	32.2%																
4,500	5,383.12	4,216.50	95.40	7,118.77	5,949.90	97.65	1,071.22	1,071.22	1,735.65	32.2%																
5,000	5,970.12	4,685.00	106.00	7,898.62	6,611.00	108.50	1,179.12	1,179.12	1,928.50	32.3%																
5,500	6,557.12	5,153.50	116.60	8,678.47	7,272.10	119.35	1,287.02	1,287.02	2,121.35	32.4%																
6,000	7,144.12	5,622.00	127.20	9,458.32	7,933.20	130.20	1,394.92	1,394.92	2,314.20	32.4%																
6,500	7,731.12	6,090.50	137.80	10,238.17	8,594.30	141.05	1,502.82	1,502.82	2,507.05	32.4%																
7,000	8,318.12	6,559.00	148.40	11,018.02	9,255.40	151.90	1,610.72	1,610.72	2,699.90	32.5%																
7,750	9,198.62	7,261.75	164.30	12,187.80	10,247.05	168.18	1,772.57	1,772.57	2,989.18	32.5%																
8,500	10,079.12	7,964.50	180.20	13,357.57	11,238.70	184.45	1,934.42	1,934.42	3,278.45	32.5%																
Avg Use	7,690.04	6,057.71	137.06	10,183.58	8,548.02	140.29	1,495.27	1,495.27	2,493.54	32.4%																
<table border="0" style="width:100%"> <tr> <td style="width:15%">PRESENT RATE G-43</td> <td style="width:15%">WINTER</td> <td style="width:15%">SUMMER</td> <td style="width:15%">WINTER</td> <td style="width:15%">SUMMER</td> </tr> <tr> <td>CUSTOMER CHARGE:</td> <td>\$ 100.12</td> <td>\$ 100.12</td> <td>\$ 100.12</td> <td>\$ 100.12</td> </tr> <tr> <td>ENERGY CHARGE:</td> <td>PER THERM \$ 0.2158</td> <td>\$ 0.0828</td> <td>PER THERM \$ 0.2158</td> <td>\$ 0.0828</td> </tr> </table>											PRESENT RATE G-43	WINTER	SUMMER	WINTER	SUMMER	CUSTOMER CHARGE:	\$ 100.12	\$ 100.12	\$ 100.12	\$ 100.12	ENERGY CHARGE:	PER THERM \$ 0.2158	\$ 0.0828	PER THERM \$ 0.2158	\$ 0.0828	
PRESENT RATE G-43	WINTER	SUMMER	WINTER	SUMMER																						
CUSTOMER CHARGE:	\$ 100.12	\$ 100.12	\$ 100.12	\$ 100.12																						
ENERGY CHARGE:	PER THERM \$ 0.2158	\$ 0.0828	PER THERM \$ 0.2158	\$ 0.0828																						
<table border="0" style="width:100%"> <tr> <td style="width:15%">PRESENT RATE ADJUSTMENTS</td> <td style="width:15%">CENTS/THERM</td> <td style="width:15%">PROPOSED RATE ADJUSTMENTS</td> <td style="width:15%">CENTS/THERM</td> </tr> <tr> <td>(1) WINTER CGA</td> <td>93.700</td> <td>(2) WINTER CGA</td> <td>132.220</td> </tr> <tr> <td>(3) SUMMER CGA</td> <td>122.320</td> <td>SUMMER CGA</td> <td>128.060</td> </tr> <tr> <td>(3) LDAC FACTOR</td> <td>2.120</td> <td>(4) LDAC FACTOR</td> <td>2.170</td> </tr> </table>											PRESENT RATE ADJUSTMENTS	CENTS/THERM	PROPOSED RATE ADJUSTMENTS	CENTS/THERM	(1) WINTER CGA	93.700	(2) WINTER CGA	132.220	(3) SUMMER CGA	122.320	SUMMER CGA	128.060	(3) LDAC FACTOR	2.120	(4) LDAC FACTOR	2.170
PRESENT RATE ADJUSTMENTS	CENTS/THERM	PROPOSED RATE ADJUSTMENTS	CENTS/THERM																							
(1) WINTER CGA	93.700	(2) WINTER CGA	132.220																							
(3) SUMMER CGA	122.320	SUMMER CGA	128.060																							
(3) LDAC FACTOR	2.120	(4) LDAC FACTOR	2.170																							

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
HIGH LOAD FACTOR SMALL GENERAL- RATE G-51

MONTHLY THERMS	WINTER 2004-2005				WINTER 2005-2006				CHANGE AMOUNT	% OF TOTAL
	TOTAL	CGA (1)	CC/LDAC (3)	DIST.	TOTAL	CGA (2)	CC/LDAC (4)	DIST.		
200	\$ 253,060	\$ 187,400	\$ 4,240	\$ 61,420	\$ 330,200	\$ 264,440	\$ 4,340	\$ 61,420	\$ 77,140	30.5%
225	282.81	210.83	4.77	67.21	369.59	297.50	4.88	67.21	86.78	30.7%
250	312.55	234.25	5.30	73.00	408.98	330.55	5.43	73.00	96.43	30.9%
275	342.29	257.68	5.83	78.78	448.36	363.61	5.97	78.78	106.07	31.0%
300	372.03	281.10	6.36	84.57	487.74	396.66	6.51	84.57	115.71	31.1%
325	401.78	304.53	6.89	90.36	527.13	429.72	7.05	90.36	125.35	31.2%
350	431.52	327.95	7.42	96.15	566.52	462.77	7.60	96.15	135.00	31.3%
375	461.26	351.38	7.95	101.93	605.90	495.83	8.14	101.93	144.64	31.4%
400	491.00	374.80	8.48	107.72	645.28	528.88	8.68	107.72	154.28	31.4%
Avg Use	360.14	271.73	6.15	82.26	471.99	383.44	6.29	82.26	111.85	31.1%
PRESENT RATE G-51	WINTER		SUMMER		WINTER		SUMMER			
CUSTOMER CHARGE:	\$	15.12	\$	15.12	\$	15.12	\$	15.12	\$	15.12
ENERGY CHARGE:	PER THERM	\$ 0.2315	PER THERM	\$ 0.1612	PER THERM	\$ 0.2315	PER THERM	\$ 0.1612	\$	0.1612

PRESENT RATE ADJUSTMENTS	CENTS/THERM	PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700	(2) WINTER CGA	132.220
SUMMER CGA	122.320	SUMMER CGA	128.060
(3) LDAC FACTOR	2.120	(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 HIGH LOAD FACTOR MEDIUM GENERAL RATE G-52

MONTHLY THERMS	WINTER 2004-2005		WINTER 2005-2006		DIST.	DIST.	% OF TOTAL
	TOTAL CGA (1)	CC/LDAC (3)	TOTAL CGA (2)	CC/LDAC (4)			
1,600	\$ 1,864.68	\$ 33.92	\$ 2,481.80	\$ 34.72	\$ 331.56	\$ 331.56	33.1%
1,700	1,979.34	36.04	2,635.03	36.89	350.40	350.40	33.1%
1,800	2,094.00	38.16	2,788.26	39.06	369.24	369.24	33.2%
1,900	2,208.66	40.28	2,941.49	41.23	388.08	388.08	33.2%
2,000	2,323.32	42.40	3,094.72	43.40	406.92	406.92	33.2%
2,200	2,552.64	46.64	3,401.18	47.74	444.60	444.60	33.2%
2,400	2,781.96	50.88	3,707.64	52.08	482.28	482.28	33.3%
2,600	3,011.28	55.12	4,014.10	56.42	519.96	519.96	33.3%
2,800	3,240.60	59.36	4,320.56	60.76	557.64	557.64	33.3%
Avg Use	2,456.32	44.86	3,272.47	45.92	428.77	428.77	33.2%
PRESENT RATE G-52	WINTER		WINTER		WINTER		SUMMER
CUSTOMER CHARGE:	\$ 30.12	\$	\$ 30.12	\$	\$ 30.12	\$	\$ 30.12
ENERGY CHARGE:	PER THERM \$ 0.1884		PER THERM \$ 0.1884		PER THERM \$ 0.1884		\$ 0.0818

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
(2) WINTER CGA	122.320
(3) SUMMER CGA	128.060
(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 HIGH LOAD FACTOR LARGE GENERAL- RATE G-53

WINTER USAGE & RATES										
MDTQ	MONTHLY THERMS	WINTER 2004-2005			WINTER 2005-2006			CHANGE		
		TOTAL CGA (1)	CC/LDAC (3)	DIST.	TOTAL CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL	
424	8,000	\$ 8,719.64	\$ 7,482.96	\$ 92.00	\$ 1,134.68	\$ 10,574.56	\$ 92.00	\$ 1,134.68	\$ 3,081.60	35.3%
530	10,000	10,874.52	9,366.20	115.00	1,393.32	13,218.20	115.00	1,393.32	3,852.00	35.4%
637	12,000	13,034.98	11,242.58	138.00	1,654.40	15,864.98	138.00	1,654.40	4,622.40	35.5%
743	14,000	15,189.86	13,115.82	161.00	1,913.04	18,508.62	161.00	1,913.04	5,392.80	35.5%
849	16,000	17,344.74	14,989.06	184.00	2,171.68	21,152.26	184.00	2,171.68	6,163.20	35.5%
955	18,000	19,499.62	16,862.30	207.00	2,430.32	23,795.90	207.00	2,430.32	6,933.60	35.6%
1,061	20,000	21,654.50	18,735.54	230.00	2,688.96	26,439.54	230.00	2,688.96	7,704.00	35.6%
1,167	22,000	23,809.38	20,608.78	253.00	2,947.60	29,083.18	253.00	2,947.60	8,474.40	35.6%
1,273	24,000	25,964.26	22,482.02	276.00	3,206.24	31,726.82	276.00	3,206.24	9,244.80	35.6%
Avg Use	870	17,774.60	15,363.08	188.60	2,222.92	21,680.36	188.60	2,222.92	6,317.28	35.5%
PRESENT RATE G-53		WINTER			SUMMER			PROPOSED RATE G-53		
CUSTOMER CHARGE:		\$ 100.12		\$ 100.12				\$ 100.12	\$ 100.12	
DISTRIBUTION CHARGE:										
ENERGY DEMAND		\$ 2.44		\$ 1.07				\$ 2.44	\$ 1.07	
DEFAULT SERV ADJ CHARGE:		\$ (0.1668)		\$ (0.0571)				\$ (0.1668)	\$ (0.0571)	
ENERGY DEMAND		\$ 3.14		\$ 0.93				\$ 3.14	\$ 0.93	

CENTS/THERM
 132.220
 128.060
 1,150

PROPOSED RATE ADJUSTMENTS
 (2) WINTER CGA
 SUMMER CGA
 (4) LDAC FACTOR

CENTS/THERM
 93.700
 122.320
 1,150

PRESENT RATE ADJUSTMENTS
 (1) WINTER CGA
 SUMMER CGA
 (3) LDAC FACTOR

MONTHLY BILL COMPARISON OF THE CURRENTLY EFFECTIVE
2005 OFF-PEAK GAF TO THE PROPOSED 2005-06 PEAK GAF

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC RATE R-1

WINTER USAGE		SUMMER 2005		WINTER 2005-2006		CHANGE		
MONTHLY THERMS	TOTAL CGA (1)	CC/LDAC (3)	DIST.	TOTAL CGA (2)	CC/LDAC (4)	DIST.	AMOUNT	% OF TOTAL
12	\$ 28.51	\$ 14.68	\$ 0.26	\$ 31.04	\$ 0.30	\$ 14.87	\$ 2.53	8.9%
14	31.71	17.12	0.30	35.10	0.35	16.24	3.39	10.7%
16	34.92	19.57	0.34	39.17	0.40	17.61	4.25	12.2%
18	38.14	22.02	0.39	43.24	0.45	18.99	5.10	13.4%
20	41.35	24.46	0.43	47.30	0.50	20.36	5.95	14.4%
22	44.56	26.91	0.47	50.85	0.55	21.21	6.29	14.1%
24	47.77	29.36	0.51	54.40	0.60	22.07	6.63	13.9%
26	50.98	31.80	0.56	57.96	0.66	22.92	6.98	13.7%
28	54.20	34.25	0.60	61.50	0.71	23.77	7.30	13.5%
Avg Use	36.52	20.79	0.36	41.21	0.43	18.30	4.69	12.8%

PRESENT RATE R-1	WINTER	SUMMER	PROPOSED RATE R-1	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 6.62	\$ 6.62	CUSTOMER CHARGE:	\$ 6.62	\$ 6.62
ENERGY CHARGE:			ENERGY CHARGE:		
FIRST THERM	20 \$ 0.6871	10 \$ 0.6225	FIRST THERM	20 \$ 0.6871	10 \$ 0.6225
OVER THERM	20 \$ 0.4258	10 \$ 0.3612	OVER THERM	20 \$ 0.4258	10 \$ 0.3612

PRESENT RATE ADJUSTMENTS (1)	WINTER CGA	SUMMER CGA	PROPOSED RATE ADJUSTMENTS (2)	WINTER CGA	SUMMER CGA
(3) LDAC FACTOR			(4) LDAC FACTOR		
	93.700	122.320		132.220	128.060
	2.140	2.140		2.520	2.520

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC LOW INCOME RATE R-2

MONTHLY THERMS	SUMMER 2005			WINTER 2005-2006			CHANGE AMOUNT	% OF TOTAL
	TOTAL	CGA (1)	CC/LDAC (3)	TOTAL	CGA (2)	CC/LDAC (4)		
16	\$ 31.02	\$ 19.57	\$ 0.34	\$ 11.11	\$ 21.16	\$ 0.40	\$ 12.76	10.6%
18	33.98	22.02	0.39	11.57	23.80	0.45	13.69	11.7%
20	36.93	24.46	0.43	12.04	26.44	0.50	14.62	12.5%
22	39.88	26.91	0.47	12.50	29.09	0.55	15.13	12.3%
24	42.83	29.36	0.51	12.96	31.73	0.60	15.64	12.0%
26	45.78	31.80	0.56	13.42	34.38	0.66	16.15	11.8%
28	48.73	34.25	0.60	13.88	37.02	0.71	16.66	11.6%
30	51.69	36.70	0.64	14.35	39.67	0.76	17.18	11.5%
32	54.63	39.14	0.68	14.81	42.31	0.81	17.69	11.3%
Avg Use	39.88	26.91	0.47	12.50	29.09	0.55	15.13	12.3%

PRESENT RATE R-2	WINTER	SUMMER	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 5.32	\$ 5.32	\$ 5.32	\$ 5.32
ENERGY CHARGE:				
FIRST	THERM 20 \$ 0.4649	THERM 10 \$ 0.4403	THERM 20 \$ 0.4649	THERM 10 \$ 0.4403
OVER	THERM 20 \$ 0.2558	THERM 10 \$ 0.2312	THERM 20 \$ 0.2558	THERM 10 \$ 0.2312

PRESENT RATE ADJUSTMENTS (1)	WINTER CGA	SUMMER CGA	LDAC FACTOR	PRESENT RATE ADJUSTMENTS (2)	WINTER CGA	SUMMER CGA	LDAC FACTOR
	93.700	122.320	2.140		132.220	128.060	2.520

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC HEATING RATE R-3

WINTER USAGE		SUMMER 2005		WINTER 2005-2006		CHANGE	
MONTHLY THERMS	TOTAL CGA (1)	CC/LDAC (3)	DIST.	TOTAL CGA (2)	CC/LDAC (4)	DIST.	AMOUNT % OF TOTAL
80	\$ 131.81	\$ 97.86	\$ 1.71	\$ 148.87	\$ 105.78	\$ 2.02	\$ 17.06 12.9%
100	161.63	122.32	2.14	180.74	132.22	2.52	19.11 11.8%
120	191.45	146.78	2.57	212.61	158.66	3.02	21.16 11.1%
140	221.28	171.25	3.00	244.50	185.11	3.53	23.22 10.5%
160	251.09	195.71	3.42	276.38	211.55	4.03	25.29 10.1%
180	280.93	220.18	3.85	308.27	238.00	4.54	27.34 9.7%
200	310.75	244.64	4.28	340.14	264.44	5.04	29.39 9.5%
220	340.57	269.10	4.71	372.01	290.88	5.54	31.44 9.2%
240	370.40	293.57	5.14	403.90	317.33	6.05	33.50 9.0%
Avg Use	227.24	176.14	3.08	250.88	190.40	3.63	23.64 10.4%

PRESENT RATE R-3	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 6.62	\$ 6.62
ENERGY CHARGE:		
FIRST	50 \$ 0.5410	20 \$ 0.5410
OVER	50 \$ 0.2466	20 \$ 0.2466

PRESENT RATE R-3	WINTER	SUMMER
CUSTOMER CHARGE:	\$ 6.62	\$ 6.62
ENERGY CHARGE:		
FIRST	50 \$ 0.5410	20 \$ 0.5410
OVER	50 \$ 0.2466	20 \$ 0.2466

PROPOSED RATE ADJUSTMENTS (1) WINTER CGA 93.700 CENTS/THERM
 (2) WINTER CGA 132.220
 (3) SUMMER CGA 128.060
 (4) LDAC FACTOR 2.520

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 DOMESTIC HEATING LOW INCOME RATE R-4

MONTHLY THERMS	SUMMER 2005		WINTER 2005-2006		CHANGE	
	TOTAL CGA (1)	CC/LDAC (3)	TOTAL CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
60	91.75	1.28	105.08	1.51	13.33	14.5%
80	118.97	1.71	134.37	2.02	15.40	12.9%
100	146.19	2.14	163.64	2.52	17.45	11.9%
120	173.40	2.57	192.90	3.02	19.50	11.2%
140	200.63	3.00	222.19	3.53	21.56	10.7%
160	227.84	3.42	251.45	4.03	23.61	10.4%
180	255.06	3.85	280.74	4.54	25.68	10.1%
200	282.28	4.28	310.01	5.04	27.73	9.8%
220	309.49	4.71	339.27	5.54	29.78	9.6%
Avg Use	187.02	2.78	207.55	3.28	20.53	11.0%

PRESENT RATE R-4	WINTER		SUMMER	
	THERM	RATE	THERM	RATE
CUSTOMER CHARGE:	50	\$ 0.3552	20	\$ 0.3552
ENERGY CHARGE:	50	\$ 0.1163	20	\$ 0.1163
FIRST OVER				

PROPOSED RATE R-4	WINTER		SUMMER	
	THERM	RATE	THERM	RATE
CUSTOMER CHARGE:	50	\$ 0.3552	20	\$ 0.3552
ENERGY CHARGE:	50	\$ 0.1163	20	\$ 0.1163
FIRST OVER				

PRESENT RATE ADJUSTMENTS
 (1) WINTER CGA 93.700 CENTS/THERM
 SUMMER CGA 122.320
 (3) LDAC FACTOR 2.140

PROPOSED RATE ADJUSTMENTS
 (2) WINTER CGA 132.220 CENTS/THERM
 SUMMER CGA 128.060
 (4) LDAC FACTOR 2.520

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 LOW LOAD FACTOR SMALL GENERAL RATE G-41

MONTHLY THERMS	SUMMER 2005		WINTER 2005-2006		CHANGE	
	TOTAL CGA (1)	CC/LDAC (3)	TOTAL CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
140	\$ 213.31	2.97	\$ 185.11	3.04	\$ 25.37	11.9%
180	269.84	3.82	238.00	3.91	32.61	12.1%
220	326.54	4.66	290.88	4.77	39.87	12.2%
260	383.17	5.51	343.77	5.64	47.11	12.3%
300	439.80	6.36	396.66	6.51	54.36	12.4%
340	496.43	7.21	449.55	7.38	61.61	12.4%
380	553.06	8.06	502.44	8.25	68.85	12.4%
440	637.99	9.33	581.77	9.55	79.73	12.5%
500	722.92	10.60	661.10	10.85	90.60	12.5%
Avg Use	441.21	6.38	397.98	6.53	54.54	12.4%
PRESENT RATE G-41	WINTER		WINTER		SUMMER	
CUSTOMER CHARGE:	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12
ENERGY CHARGE:	PER THERM \$ 0.2529	\$ 0.1712	PER THERM \$ 0.2529	\$ 0.1712	\$ 0.1712	\$ 0.1712

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
(2) WINTER CGA	122.320
(3) LDAC FACTOR	2.120
PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(2) WINTER CGA	132.220
(4) LDAC FACTOR	128.060
SUMMER CGA	2.170

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
LOW LOAD FACTOR MEDIUM GENERAL - RATE G-42

MONTHLY THERMS	SUMMER 2005		WINTER 2005-2006		DIST.	TOTAL	CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
	CGA (1)	CC/LDAC (3)	CGA (2)	CC/LDAC (4)						
1,600	\$ 2,199.24	\$ 33.92	\$ 2,115.52	\$ 34.72	396.68	\$ 2,546.92	\$ 2,115.52	\$ 34.72	\$ 347.68	15.8%
2,000	2,741.52	42.40	2,644.40	43.40	488.32	3,176.12	2,644.40	43.40	434.60	15.9%
2,400	3,283.80	50.88	3,173.28	52.08	579.96	3,805.32	3,173.28	52.08	521.52	15.9%
2,800	3,826.08	59.36	3,702.16	60.76	671.60	4,434.52	3,702.16	60.76	608.44	15.9%
3,200	4,368.36	67.84	4,231.04	69.44	763.24	5,063.72	4,231.04	69.44	695.36	15.9%
3,600	4,910.64	76.32	4,759.92	78.12	854.88	5,692.92	4,759.92	78.12	782.28	15.9%
4,000	5,452.92	84.80	5,288.80	86.80	946.52	6,322.12	5,288.80	86.80	869.20	15.9%
4,400	5,995.20	93.28	5,817.68	95.48	1,038.16	6,951.32	5,817.68	95.48	956.12	15.9%
4,800	6,537.48	101.76	6,346.56	104.16	1,129.80	7,580.52	6,346.56	104.16	1,043.04	16.0%
Avg Use	3,969.79	61.61	3,842.31	63.06	695.88	4,601.25	3,842.31	63.06	631.46	15.9%
PRESENT RATE G-42	WINTER		SUMMER		PROPOSED RATE G-42		WINTER		SUMMER	
CUSTOMER CHARGE:	\$ 30.12	\$ 30.12	\$ 30.12	\$ 30.12	CUSTOMER CHARGE:	\$ 30.12	\$ 30.12	CUSTOMER CHARGE:	\$ 30.12	\$ 30.12
ENERGY CHARGE:	PER THERM \$ 0.2291	ENERGY CHARGE:	PER THERM \$ 0.2291	PER THERM \$ 0.2291	ENERGY CHARGE:	PER THERM \$ 0.2291	PER THERM \$ 0.1113			

PRESENT RATE ADJUSTMENTS	CENTS/THERM	PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700	(2) WINTER CGA	132.220
SUMMER CGA	122.320	SUMMER CGA	128.060
(3) LDAC FACTOR	2.120	(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 LOW LOAD FACTOR LARGE GENERAL RATE G-43

MONTHLY THERMS	SUMMER 2005			WINTER 2005-2006			CHANGE	
	TOTAL	CGA (1)	CC/LDAC (3)	TOTAL	CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
4,000	\$ 5,408.92	\$ 4,892.80	\$ 84.80	\$ 6,338.92	\$ 5,288.80	\$ 86.80	\$ 930.00	17.2%
4,500	6,072.52	5,504.40	95.40	7,118.77	5,949.90	97.65	1,046.25	17.2%
5,000	6,736.12	6,116.00	106.00	7,898.62	6,611.00	108.50	1,162.50	17.3%
5,500	7,399.72	6,727.60	116.60	8,678.47	7,272.10	119.35	1,278.75	17.3%
6,000	8,063.32	7,339.20	127.20	9,458.32	7,933.20	130.20	1,395.00	17.3%
6,500	8,726.92	7,950.80	137.80	10,238.17	8,594.30	141.05	1,511.25	17.3%
7,000	9,390.52	8,562.40	148.40	11,018.02	9,255.40	151.90	1,627.50	17.3%
7,750	10,385.92	9,479.80	164.30	12,187.80	10,247.05	168.18	1,801.88	17.3%
8,500	11,381.32	10,397.20	180.20	13,357.57	11,238.70	184.45	1,976.25	17.4%
Avg Use	8,680.47	7,907.99	137.06	10,183.58	8,548.02	140.29	1,503.11	17.3%
PRESENT RATE G-43		WINTER		PROPOSED RATE G-43		WINTER		SUMMER
CUSTOMER CHARGE:	\$	100.12	\$	100.12	\$	100.12	\$	100.12
ENERGY CHARGE:	PER THERM	\$ 0.2158	\$	PER THERM	\$	0.2158	\$	0.0828

PRESENT RATE ADJUSTMENTS	PRESENT RATE ADJUSTMENTS
(1) WINTER CGA	(2) WINTER CGA
(3) SUMMER CGA	(4) SUMMER CGA
(3) LDAC FACTOR	(4) LDAC FACTOR
	PER THERM
	\$ 0.2158
	\$ 0.0828
	PER THERM
	\$ 0.2158
	\$ 0.0828

NSTAR GAS COMPANY
 ANNUAL BILL COMPARISON
 HIGH LOAD FACTOR SMALL GENERAL RATE G-51

MONTHLY THERMS	SUMMER 2005			WINTER 2005-2006			CHANGE		
	TOTAL	CGA (1)	CC/LDAC (3)	TOTAL	CGA (2)	CC/LDAC (4)	AMOUNT	DIST.	% OF TOTAL
200	\$ 296.24	\$ 244.64	4.24	\$ 330.20	\$ 284.44	4.34	\$ 33.96	61.42	11.5%
225	331.38	275.22	4.77	369.59	297.50	4.88	38.21	67.21	11.5%
250	366.52	305.80	5.30	408.98	330.55	5.43	42.46	73.00	11.6%
275	401.66	336.38	5.83	448.36	363.61	5.97	46.70	78.78	11.6%
300	436.80	366.96	6.36	487.74	396.66	6.51	50.94	84.57	11.7%
325	471.94	397.54	6.89	527.13	429.72	7.05	55.19	90.36	11.7%
350	507.08	428.12	7.42	566.52	462.77	7.60	59.44	96.15	11.7%
375	542.22	458.70	7.95	605.90	495.83	8.14	63.68	101.93	11.7%
400	577.36	489.28	8.48	645.28	528.88	8.68	67.92	107.72	11.8%
Avg Use	422.75	354.73	6.15	471.99	383.44	6.29	49.24	82.26	11.6%
PRESENT RATE G-51	WINTER			SUMMER			PROPOSED RATE G-51		
CUSTOMER CHARGE:	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12	\$ 15.12
ENERGY CHARGE:	PER THERM \$ 0.2315	PER THERM \$ 0.2315	PER THERM \$ 0.1612	PER THERM \$ 0.2315	PER THERM \$ 0.2315	PER THERM \$ 0.2315	PER THERM \$ 0.1612	PER THERM \$ 0.2315	PER THERM \$ 0.1612

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
SUMMER CGA	122.320
(3) LDAC FACTOR	2.120
PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(2) WINTER CGA	132.220
SUMMER CGA	128.060
(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
HIGH LOAD FACTOR MEDIUM GENERAL- RATE G-52

MONTHLY THERMS	SUMMER 2005		WINTER 2005-2006		CHANGE	
	TOTAL CGA (1)	CC/LDAC (3)	TOTAL CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
1,600	\$ 2,152.04	\$ 33.92	\$ 2,481.80	\$ 34.72	\$ 329.76	15.3%
1,700	2,284.66	36.04	2,635.03	36.89	350.37	15.3%
1,800	2,417.28	38.16	2,788.26	39.06	370.98	15.3%
1,900	2,549.90	40.28	2,941.49	41.23	391.59	15.4%
2,000	2,682.52	42.40	3,094.72	43.40	412.20	15.4%
2,200	2,947.76	46.64	3,401.18	47.74	453.42	15.4%
2,400	3,213.00	50.88	3,707.64	52.08	494.64	15.4%
2,600	3,478.24	55.12	4,014.10	56.42	535.86	15.4%
2,800	3,743.48	59.36	4,320.56	60.76	577.08	15.4%
Avg Use	2,836.36	44.86	3,272.47	45.92	436.11	15.4%
PRESENT RATE G-52	WINTER		WINTER		SUMMER	
CUSTOMER CHARGE:	\$ 30.12	\$ 30.12	\$ 30.12	\$ 30.12	\$ 30.12	\$ 30.12
ENERGY CHARGE:	PER THERM \$ 0.1884	\$ 0.0818	PER THERM \$ 0.1884		\$ 0.0818	

PRESENT RATE ADJUSTMENTS	CENTS/THERM
(1) WINTER CGA	93.700
SUMMER CGA	122.320
(3) LDAC FACTOR	2.120
PROPOSED RATE ADJUSTMENTS	CENTS/THERM
(2) WINTER CGA	132.220
SUMMER CGA	128.060
(4) LDAC FACTOR	2.170

NSTAR GAS COMPANY
ANNUAL BILL COMPARISON
HIGH LOAD FACTOR LARGE GENERAL- RATE G-53

WINTER USAGE		SUMMER 2005		WINTER 2005-2006		CHANGE	
MDTQ	MONTHLY THERMS	TOTAL CGA (1)	CC/LDAC (3)	TOTAL CGA (2)	CC/LDAC (4)	AMOUNT	% OF TOTAL
424	8,000	\$ 10,368.92	\$ 92.00	\$ 11,801.24	\$ 92.00	\$ 1,432.32	13.8%
530	10,000	12,936.12	115.00	14,726.52	115.00	1,790.40	13.8%
637	12,000	15,505.32	138.00	17,657.38	138.00	2,152.06	13.9%
743	14,000	18,072.52	161.00	20,582.66	161.00	2,510.14	13.9%
849	16,000	20,639.72	184.00	23,507.94	184.00	2,868.22	13.9%
955	18,000	23,206.92	207.00	26,433.22	207.00	3,226.30	13.9%
1,061	20,000	25,774.12	230.00	29,358.50	230.00	3,584.38	13.9%
1,167	22,000	28,341.32	253.00	32,283.78	253.00	3,942.46	13.9%
1,273	24,000	30,908.52	276.00	35,209.06	276.00	4,300.54	13.9%
Avg Use	870	21,152.76	188.60	24,091.88	188.60	2,939.12	13.9%
PRESENT RATE G-53		WINTER		PROPOSED RATE G-53		WINTER	
CUSTOMER CHARGE:		\$ 100.12	\$ 100.12	CUSTOMER CHARGE:		\$ 100.12	\$ 100.12
DISTRIBUTION CHARGE:		\$ -	\$ -	DISTRIBUTION CHARGE:		\$ -	\$ -
ENERGY DEMAND		\$ 2.44	\$ 1.07	ENERGY DEMAND		\$ 2.44	\$ 1.07
DEFAULT SERV ADJ CHARGE:		\$ (0.1668)	\$ (0.0571)	DEFAULT SERV ADJ CHARGE:		\$ (0.1668)	\$ (0.0571)
ENERGY DEMAND		\$ 3.14	\$ 0.93	ENERGY DEMAND		\$ 3.14	\$ 0.93
PRESENT RATE ADJUSTMENTS		CENTS/THERM		PROPOSED RATE ADJUSTMENTS		CENTS/THERM	
(1) WINTER CGA		93.700		(2) WINTER CGA		132.220	
(3) SUMMER CGA		122.320		(4) SUMMER CGA		128.060	
LDAC FACTOR		1.150		LDAC FACTOR		1.150	

SECTION III

NSTAR GAS COMPANY

REPORT OF NON-FIRM TRANSPORTATION ACTIVITIES

INTERRUPTIBLE TRANSPORTATION REPORT

REDACTED

Interruptible Transportation

Blackstone	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier	Hess	Hess	Hess	Hess	Hess	Hess
Clark University Boiler	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier	Hess	Hess	Hess	Hess	Hess	Hess
Natick Paper	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier	Sprague	Sprague	Sprague	Sprague	Sprague	Sprague
Norton - Boiler	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier			Sprague	Sprague	Sprague	Sprague
Rand Whitney	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier	Global	Global	Global	Global	Global	Global
Titleist II	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier					Hess	
U Mass Medical School	Mar	Apr	May	Jun	Jul	Aug
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier	Hess	Hess	Hess	Hess		

\$73,798.03

\$1,167.30

\$283.15

\$3,878.13

\$1,313.28

\$203.15

\$77,794.50

REDACTED

QUASI-FIRM TRANSPORTATION REPORT

Quasi Firm Transportation

	Mar	Apr	May	Jun	Jul	Aug
Holy Cross College						
Volumes (therms)						
Rate (\$ per therm)						
Gas Supplier				Select	Select	Select

\$3,390.09

\$3,390.09

REDACTED

REDACTED

SECTION IV

NSTAR GAS COMPANY

PEAKING SERVICE RATE CALCULATION

**NSTAR Gas Company
 Peaking Services**

<u>Line #</u>	<u>Description</u>	<u>Cost</u>	<u>Source</u>
<u>Demand Rate Calculation</u>			
1	LNG Fixed Cost	\$ 7,100,813	Schedule B - Supplemental Demand
2	LNG (X-33)	<u>1,481,904</u>	Schedule B - Included in Pipeline Demand Costs
3	Total	\$ 8,582,717	
4			
5	Design Day LNG Requirement (Dth)	194,800	Per Load Forecast
6			
7	Peak Season Rate (\$/Dth-Month)	\$ 7.34	
<u>Commodity Rate Calculation</u>			
8	LNG Commodity Costs	\$ 31,769,320	Schedule A - LNG Commodity Costs
9			
10	LNG Withdrawal Volumes in Therms	33,223,700	Schedule D - LNG Withdrawal Volumes
11			
12	LNG Commodity Rate (\$ per Therm)	\$ 0.9562	Schedule D - LNG Average Commodity Costs

SECTION V

NSTAR GAS COMPANY

COMPANY GAS ALLOWANCE

NSTAR GAS COMPANY
 Gas Allowance
 Twelve Months Ending July 31, 2005

Line#	Item	Aug-04	Sept-04	Oct-04	Nov-04	Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Total	Note
1	Gas Received (MMBtu)	2,605,737	2,273,123	3,511,942	5,038,970	7,218,899	9,499,059	7,936,886	7,990,396	4,803,064	4,325,543	3,125,905	2,885,374	61,214,938	
2	Gas Delivered (MMBtu)	2,532,468	2,364,262	3,452,030	5,144,966	7,056,898	10,378,745	7,557,270	7,574,967	4,654,875	4,078,795	2,765,377	2,983,538	60,544,191	
3	Difference (MMBtu)	73,269	(91,139)	59,912	(105,996)	162,041	(879,686)	379,616	415,429	148,189	246,748	360,528	(98,164)	670,747	Line 1 - Line 2
4	Company Gas Allowance	2.81%	-4.01%	1.71%	-2.10%	2.24%	-9.26%	4.78%	5.20%	3.09%	5.70%	11.53%	-3.40%	1.10%	Line 3 / Line 1

SECTION VI

NSTAR GAS COMPANY

LOCAL DISTRIBUTION ADJUSTMENT

NSTAR GAS COMPANY

Local Distribution Adjustment Filing

Period: November 1, 2005 through October 31, 2006

Prepared by: Bryant K. Robinson
Revenue Requirements

Filed with the Department on: September 15, 2005

CALCULATION OF LOCAL DISTRIBUTION ADJUSTMENT
FACTORS AND SUPPORTING DATA

NSTAR Gas Company			
LOCAL DISTRIBUTION ADJUSTMENT CALCULATIONS			
of Local Distribution Adjustment Factors for November 2005 - October 2006			
RATE CATEGORY: RESIDENTIAL			
LDAF = CC + RAF + TCF + UCF - BPC - NFC			
Line #			
1	CC =	Residential Conservation Charge	Schedule D \$ 0.0137
2	RAF =	Per-Unit Recoverable Environmental Response Costs	Line 58 \$ 0.0007
3		Per-Unit Recoverable Transition Costs	Line 73 \$ -
4		Per-Unit Transition Cost Working Capital Allowance	Line 100 \$ -
5	TCF =	Subtotal: Transition Cost Charge	Line 3 + Line 4 \$ -
6		Per Unit Recoverable Unbundling Costs	Line 107 \$ -
7		Per-Unit Unbundling Cost Working Capital Allowance	Line 121 \$ -
8	UCF =	Subtotal: Unbundling Cost Charge	Line 6 + Line 7 \$ -
9	BPC =	Per-Unit Balancing Penalty Credit	Line 128 \$(0.0003)
10	NFC =	Per-Unit Non-Firm Margin Credit	Line 135 \$(0.0023)
11	LDAF =	LDAF Applicable to Residential Customers' Bills	Lines 1 + 2 + 5 + 8 + 9 + 10 \$ 0.0118
12			
13			
RATE CATEGORY: COMMERCIAL/INDUSTRIAL (C & I)			
LDAF = CC + RAF + TCF + UCF - BPC - NFC			
14			
15	CC =	Commercial/Industrial Conservation Charge	Schedule D \$ 0.0102
16	RAF =	Per-Unit Recoverable Environmental Response Costs	Line 58 \$ 0.0007
17		Per-Unit Recoverable Transition Costs	Line 73 \$ -
18		Per-Unit Transition Cost Working Capital Allowance	Line 100 \$ -
19	TCF =	Subtotal: Transition Cost Charge	Line 17 + Line 18 \$ -
20		Per Unit Recoverable Unbundling Costs	Line 107 \$ -
21		Per-Unit Unbundling Cost Working Capital Allowance	Line 121 \$ -
22	UCF =	Subtotal: Unbundling Cost Charge	Line 20 + Line 21 \$ -
23	BPC =	Per-Unit Balancing Penalty Credit	Line 128 \$(0.0003)
24	NFC =	Per-Unit Non-Firm Margin Credit	Line 135 \$(0.0023)
25	LDAF =	LDAF Applicable to C & I Customers' Bills	Lines 15 + 16 + 19 + 22 + 23 + 24 \$ 0.0083
26			
27			
RATE CATEGORY: OTHER			
LDAF = CC + RAF + TCF + UCF - BPC - NFC			
28			
29	CC =	Other Conservation Charge	Schedule D \$ -
30	RAF =	Per-Unit Recoverable Environmental Response Costs	Line 58 \$ 0.0007
31		Per-Unit Recoverable Transition Costs	Line 73 \$ -
32		Per-Unit Transition Cost Working Capital Allowance	Line 100 \$ -
33	TCF =	Subtotal: Transition Cost Charge	Line 31 + Line 32 \$ -
34		Per Unit Recoverable Unbundling Costs	Line 107 \$ -
35		Per-Unit Unbundling Cost Working Capital Allowance	Line 121 \$ -
36	UCF =	Subtotal: Unbundling Cost Charge	Line 34 + Line 35 \$ -
37	BPC =	Per-Unit Balancing Penalty Credit	Line 128 \$(0.0003)
38	NFC =	Per-Unit Non-Firm Margin Credit	Line 135 \$(0.0023)
39	LDAF =	LDAF Applicable to Other Customers' Bills	Lines 29 + 30 + 33 + 36 + 37 + 38 \$(0.0019)

NSTAR Gas Company			
LOCAL DISTRIBUTION ADJUSTMENT CALCULATIONS			
Supporting Data			
Twelve Months Ending October 31, 2006			
Line #			
40	A. Remediation Adjustment Clause Calculation		
41	2005 Environmental Filing	Environmental Response Costs to be Recovered	\$ 427,294
42	2005 Environmental Filing	Unamortized Environmental Response Costs	\$ 1,880,287
43		Combined Tax Rate	39.225%
44	Line 42 * Line 43	Deferred Tax	\$ 737,543
45	DPU 91-60	Cost of Debt	4.54%
46	DPU 91-60	Cost of Equity	6.68%
47	Line 45 + Line 46	Cost of Capital	11.22%
48	1 - Line 43	After Tax Income Effect	60.775%
49	Line 46 / Line 48	Cost of Equity adjusted for Taxes	10.99%
50	Line 45 + Line 49	Tax Adjusted Cost of Capital	15.53%
51	Line 44 * Line 50	Deferred Tax Benefit	\$ 114,550
52	2005 Environmental Filing	One Half of Insurance Recovery Expense	\$ -
53	2005 Environmental Filing	One Half of Insurance Recoveries	\$ -
54	Line 52 - Line 53	Net (Recoveries) Expense	\$ -
55	Line 64 below	RAC Reconciliation Adjustment	\$ 353,647
56	Line 54 + Line 55	Recoverable Environmental Response Costs	\$ 353,647
57	Schedule B	Total Applicable Volumes (Therms)	508,255,534
58	Line 56 / Line 57	Per-Unit Recoverable Environmental Response Costs	\$ 0.0007
59			
60	B. Remediation Adjustment Clause Reconciliation Calculation		
61	Line 41 above	Allowable Environmental Response Costs	\$ 427,294
62	- Line 51 above	Deferred Tax Benefit	\$ (114,550)
63	A/C 175.3	RAC Reconciliation Adjustment	\$ 40,903
64	Sum of Lines 61 to 63	Net Recoverable Environmental Response Costs	\$ 353,647
65			
66	C. Interstate Pipeline Transition Charges		
67	Schedule A	FERC Order 636 Transition Charges	\$ -
68	A/C 175.6	Transition Charge Reconciliation Adjustment	\$ (13,840)
69	Line 67 + Line 68	Total Transition Costs	\$ (13,840)
70	Schedule B	Total Annual Firm Sales Volumes (Therms)	385,559,387
71	Schedule B	Transportation Volumes (Therms)	122,696,148
72	Line 70 + Line 71	Total Applicable Volumes (Therms)	508,255,534
73	Line 71 / Line 72	Per-Unit Recoverable Transition Costs	\$0.0000
74			
75	D. Days Lag Calculation (DL)		
76			Computer Billing Special Ledger All Customers
77		Days Delay from Gas Service to Meter Reading	15.21 15.21 ---
78		Days Delay from Reading to Billing	3.47 5.24 ---
79		Days Delay from Billing to Collection	35.14 35.14 ---
80	Sum of Lines 77 to 79	Total Days Lag in Receipt of Revenue	53.82 55.59 ---
81		Billing Revenue (\$ in 000's)	\$ 196,193 \$ 53,639 \$ 249,832
82	Line 80 * Line 81	Weighting Factor	10,559,118 2,981,792 13,540,910
83	Line 81 / Line 82	Weighted Lag Days	--- --- 54.20
84		Lead Days	--- --- 36.95
85	Line 83 - Line 84	Calculated Net Lag Days	--- --- 17.25
86	DPU 91-60	Approved Net Lag Days	--- --- 16.00
87			
88	E. Transition Charge Working Capital Allowance Calculation (TCWC)		
89	Line 89 above	Working Capital Transition Costs Allowable	\$ (13,840)
90	Line 86 above	Number of Days Lag	16.00
91	Line 89 * (Line 90 / 365 Days)	Transition Cost Working Capital Requirement	\$ (607)
92	Line 45 above	Cost of Debt	4.54%
93	Line 46 above	Cost of Equity	6.68%
94	Line 43 above	Combined Tax Rate	39.225%
95	Line 48 above	After Tax Income Effect	60.775%
96	Line 91 * (Line 92 + (Line 93 / Line 95))	Current Period Transition Cost Working Capital Allowance	\$ (94)
97	A/C 175.70	Transition Cost Working Capital Reconciliation	\$ 1,483
98	Line 96 + Line 97	Total Transition Cost Working Capital Allowance	\$ 1,389
99	Schedule B	Total Applicable Volumes (Therms)	508,255,534
100	Line 98 / Line 99	Per-Unit Transition Cost Working Capital Allowance	\$ -
101			
102	F. Unbundling Costs		
103	Schedule A	Unbundling Costs	\$ -
104	A/C 175.8	Unbundling Cost Reconciliation Adjustment	\$ (494)
105	Line 103 + Line 104	Total Unbundling Costs	\$ (494)
106	Schedule B	Total Applicable Volumes (Therms)	508,255,534

NSTAR Gas Company			
LOCAL DISTRIBUTION ADJUSTMENT CALCULATIONS			
Supporting Data			
Twelve Months Ending October 31, 2006			
Line #			
107	Line 105 / Line 106	Per-Unit Recoverable Unbundling Costs	\$ -
108			
109	G. Unbundling Costs Working Capital Allowance Calculation (UCWC)		
110	Line 105 above	Working Capital Unbundling Costs Allowable	\$ (494)
111	Line 86 above	Number of Days Lag	16.00
112	Line 110 * (Line 111 / 365 Days)	Unbundling Cost Working Capital Requirement	\$ (22)
113	Line 45 above	Cost of Debt	4.54%
114	Line 46 above	Cost of Equity	6.68%
115	Line 43 above	Combined Tax Rate	39.225%
116	Line 48 above	After Tax Income Effect	60.775%
117	Line 112 * (Line 113 + (Line 114 / Line 116))	Current Period Unbundling Cost Working Capital Allowance	\$ (3)
118	A/C 175.90	Unbundling Cost Working Capital Reconciliation	\$ 2,513
119	Line 117 + Line 118	Total Unbundling Cost Working Capital Allowance	\$ 2,510
120	Schedule B	Total Applicable Volumes (Therms)	508,255,534
121	Line 119 / Line 120	Per-Unit Unbundling Cost Working Capital Allowance	\$ -
122			
123	H. Balancing Penalty Credit (BPC)		
124	Schedule A	Balancing Penalty Revenue	\$(1,200,000)
125	A/C 175.75	Balancing Penalty Credit Working Capital Reconciliation	\$ 1,043,172
126	Line 124 + Line 125	Total Balancing Penalty Credit	\$ (156,828)
127	Schedule B	Total Applicable Volumes (Therms)	508,255,534
128	Line 126 / Line 127	Per-Unit Balancing Penalty Credit	\$ (0.0003)
129			
130	I. Non-Firm Distribution Credit (NFM)		
131	Schedule C	Non-Firm Distribution Margin	\$ (642,591)
132	A/C 175.25	LDAC Reconciliation	\$ (515,337)
133	Line 131 + Line 132	Total Non-Firm Distribution Margin	\$(1,157,928)
134	Schedule B	Total Applicable Volumes (Therms)	508,255,534
135	Line 133 / Line 134	Per-Unit Non-Firm Margin Credit	\$ (0.0023)

SUPPORTING DATA

NSTAR Gas Company
 Monthly Projections for Local Distribution Adjustment
 Twelve Months Ending October 31, 2006

Schedule A - LDAC Costs (\$ in 000's)

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Subtotal	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Subtotal	Total
Transition Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FERC 638 Transition Costs															
Other															
Total Transition Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unbundling Costs															
MGUC Costs															
Other															
Total Unbundling Costs	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balancing Penalty Revenue															
Other															
Total Balancing Penalty Credit	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (600)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (600)	\$ (1,200)
	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (600)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (600)	\$ (1,200)

NSTAR Gas Company
 Monthly Projections for Local Distribution Adjustment
 Twelve Months Ending October 31, 2006

Schedule B - Sales in Therms (Bblw * 10,000)

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Subtotal	Total
Purchases for Total Sales	38,686,900	60,224,600	70,834,100	61,230,600	51,164,700	31,657,500	313,784,400	11,778,600	10,231,100	10,231,100	12,134,200	23,596,600	84,966,700	396,761,100
Less: Company Use	96,698	156,245	182,626	157,465	130,131	78,855	804,020	26,472	22,246	22,246	27,429	57,506	195,960	1,000,000
Losses	1,202,868	1,904,212	2,313,354	1,994,663	1,648,404	998,879	10,062,410	335,329	281,802	281,802	347,457	728,448	2,482,539	12,544,945
Sendout for Sales	37,387,334	58,164,143	68,338,089	59,078,472	49,386,166	30,573,766	302,927,970	11,417,800	9,927,052	9,927,052	11,759,314	22,813,646	82,288,162	385,216,152
Less: Non-Firm Sales	44,000	11,000		5,500	44,000	55,000	159,500	71,500	71,500	71,500	60,500	55,000	390,500	550,000
Sendout for Firm Sales	37,343,334	58,153,143	68,338,089	59,072,972	49,342,166	30,518,766	302,768,470	11,346,300	9,855,552	9,855,552	11,698,814	22,758,646	81,897,662	384,666,152
Allocation Ratio	74.60%	80.30%	95.90%	110.30%	114.00%	131.60%	146.00%	129.60%	103.20%	89.30%	86.90%	70.80%		
Unbilled Firm Sales	9,465,207	11,456,169	2,801,852	(6,084,516)	(6,907,903)	(9,643,830)	1,106,889	(3,358,505)	(315,378)	1,054,544	1,532,545	6,672,766	(2,000,124)	(893,235)
Firm Billed Sales	27,858,128	46,696,874	65,536,227	65,157,488	56,250,069	40,162,936	301,891,581	14,704,805	10,170,930	8,801,008	10,166,269	16,135,880	83,897,606	385,569,387
Firm Transportation	10,877,120	14,027,876	15,764,631	14,484,949	13,881,341	10,722,247	79,478,185	6,881,181	6,213,056	6,213,056	6,834,622	8,942,002	43,217,983	122,696,148
Total Firm Volume	38,435,248	60,724,850	81,320,858	79,642,437	70,131,410	50,884,943	381,139,746	21,585,985	16,383,986	15,014,064	17,001,091	25,077,882	127,115,788	508,255,534

NSTAR Gas Company
 Monthly Projections for Local Distribution Adjustment
 Twelve Months Ending October 31, 2006

Schedule C - LDAC Transportation Revenues (\$ in 000's)

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	Subtotal	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Subtotal	Total
Quasi-Firm Transp. Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation to Firm Customers	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
Net Quasi-Firm Revenue	\$ 61	\$ 22	\$ 25	\$ 25	\$ 21	\$ 46	\$ 174	\$ 54	\$ 118	\$ 112	\$ 69	\$ 66	\$ 51	\$ 469	\$ 643
Interr. Transportation Revenue	\$ 61	\$ 22	\$ 25	\$ 25	\$ 21	\$ 46	\$ 174	\$ 54	\$ 118	\$ 112	\$ 69	\$ 66	\$ 51	\$ 469	\$ 643
Total Non-Firm Margin	\$ 61	\$ 22	\$ 25	\$ 25	\$ 21	\$ 46	\$ 174	\$ 54	\$ 118	\$ 112	\$ 69	\$ 66	\$ 51	\$ 469	\$ 643

NSTAR GAS COMPANY
DEMAND-SIDE MANAGEMENT EXPENSE RECOVERY
TWELVE-MONTH PERIOD ENDING 10/31/06

RATE CATEGORY	12 MOS. ENDED August 31, 2005 ACTUAL THERMS (1)	RECONCILING ADJUSTMENT October 31, 2005 (2)	BUDGET EXPENDITURES (3)	TOTAL LOST MGN'S & INCENTIVES (4)	OTHER (5)	PROJECTED TOTAL CALM RECOVERY (6)	12 MOS. ENDING October 31, 2006 PROJECTED THERMS (7)	CONSERVATION CHARGE PER THERM (8)
RESIDENTIAL (R-1,R-2,R-3,R-4)								
DOMESTIC:								
NON-HEATING	4,652,475	\$3,321,113	\$46,077	\$95,233	\$0	\$144,631	4,623,052	
HEATING	219,285,575	156,520	2,171,537	\$782,781	0	3,120,838	233,027,608	
SUB-TOTAL DOMESTIC	223,938,050	\$159,841	2,217,614	888,014	0	3,265,469	237,650,750	\$0.0137
COMMERCIAL/INDUSTRIAL (G-41,G-42,G-43,G-51,G-52)								
HIGH LOAD FACTOR	38,402,116	\$5,475	371,904	6,941	\$0	434,320	45,962,469	
LOW LOAD FACTOR	131,553,770	190,054	1,274,127	141,394	0	1,605,575	153,874,351	
SUB-TOTAL COMMERCIAL/INDUS:	169,955,886	245,529	1,646,031	148,335	0	2,039,895	199,836,820	\$0.0102
OTHER (\$ * 1.655)	51,306,121	0	0	0	0	0	59,691,518	\$0.0000
TOTAL COMPANY	445,288,157	\$405,370	\$3,663,645	\$1,036,348	\$0	\$5,305,364	497,379,087	

FOOTNOTES:

- (1) Actual Therms for the twelve-month period ended 08/31/04
- (2) Prior period reconciling adjustment - nine months actual and three months estimated
- (3) DSM Program Expenditures as set forth in the Company's proposed DSM program budget for FY04/05.
- (4) Total Lost Margins & Incentives.
- (5) Other Expenditures to be recovered
- (6) Total Conservation Expenditures - the sum of (2), (3), (4) and (5).
- (7) Projected firm gas sales.
- (8) Promised Conservation Charge (cents) - (6) divided by (7).

SECTION VII

NSTAR GAS COMPANY

RESIDENTIAL ASSISTANCE ADJUSTMENT CLAUSE

Tariff M.D.T.E. 407

RESIDENTIAL ASSISTANCE ADJUSTMENT CLAUSE

RATE RAAC

1.01 Purpose

The purpose of the Residential Assistance Adjustment Clause ("RAAC") is to provide NSTAR Gas Company ("NSTAR Gas" or the "Company") a mechanism for the recovery of lost revenue, on an annual basis and subject to the jurisdiction of the Department of Telecommunications and Energy (the "Department"), based on the incremental increase of Residential Assistance customers enrolled in the Company's discounted rate (Rate R-2 and Rate R-4) as a result of a computer data matching program with the Massachusetts Executive Office of Health and Human Services ("EOHHS"), as described in the Department's D.T.E. 01-106 order. The RAAC would be subject to annual reconciliation/true-up based on actual sales and revenue.

1.02 Applicability

The RAAC shall be applicable to all Firm Customers unless otherwise designated. For billing purposes, the RAAC shall be included in the Local Distribution Adjustment Clause.

1.03 Effective Date of Annual Adjustment Factor

The Residential Assistance Adjustment Factor ("RAAF") shall be effective initially on the date on which the Company commences enrolling new incremental customers on its Rate R-2 and Rate R-4 as a result of the EOHHS computer matching program. Subsequently, on November 1st of each calendar year, the RAAF will be adjusted pursuant to the reconciliation described herein, unless otherwise ordered by the Department.

1.04 Definitions

The following terms shall be used in this tariff as defined in this section, unless the context requires otherwise.

- (1) "Distribution Company" or "Company" is the NSTAR Gas Company.
- (2) "Prior Year" is the twelve-month period immediately prior to the effective date of a proposed RAAF.

1.05 Residential Assistance Adjustment Factor Formula

$$RAAF_x = [(RA_x) + Cust(DCust\$_x) + Cust(AvgUse)(DUse\$)]/FUse_x$$

Issued by: **Thomas J. May**
President

Filed: **September 15, 2005**
Effective: **November 1, 2005**

RESIDENTIAL ASSISTANCE ADJUSTMENT CLAUSE

RATE RAAC

- RAAF = The annual Residential Assistance Adjustment Factor.
- RA_x = The Reconciliation Adjustment for Year_x shall be the amount of over/under collection from the end of the Prior Year. Reconciliations shall be performed monthly and shall be based on revenue calculations for the actual customers participating in the Company's discounted rates as a direct result of the EOHHS computer matching program and those customers' actual monthly usage as recorded in the Company's billing data base. Interest shall be calculated on the average monthly reconciling balance using the prime rate computed in accordance with 220 C.M.R. § 6.08(2) and added to the reconciling balance.
- Cust_x = The estimated increase in number of participating customers as a result of the Company's participation in the EOHHS computer matching program.
- AvgUse = The estimated average therm usage per customer for the forecast period determined from the most recent historical therm usage under the Company's Residential Assistance Rates.
- DCust\$ = The difference between the non-discounted and discounted customer charge for the applicable rates.
- DUse\$ = The difference between the non-discounted and discounted therm usage charges for the applicable rates.
- FUse_x = The estimated therms in the forecast period.

1.06 Information Required to be Filed with the Department

Information pertaining to the RAAC shall be filed with the Department at least forty five (45) days before the date on which a new RAAF is to be effective. This information shall be submitted with each annual RAAF filing, along with complete documentation of the reconciliation-adjustment calculations.

Issued by: Thomas J. May
President

Filed: September 15, 2005
Effective: November 1, 2005

SCHEDULE

NSTAR Gas Company										
Low Income Adjustment (RAAF)										
Line #	Rate R-2 Non-Heating	Winter Block 1	Winter Block 2	Summer Block 1	Summer Block 2	Incremental Customers (a)	Incremental Therm/Cust	Incremental Therm/Cust	Incremental Therm/Cust	Incremental Therm/Cust
1	Monthly Billing Quantities	14	6	8	6	136				6
2										Reflects average year 2004 usage
3		\$/therm	\$/therm	\$/therm	\$/therm					
4	Rate R-1	0.6871	0.4258	0.6225	0.3612	6.50				Reflects Jan 1, 2005 distribution rates
5	Rate R-2	0.4649	0.2558	0.4403	0.2312	5.20				Reflects Jan 1, 2005 distribution rates
6	Difference	0.2222	0.1700	0.1822	0.1300	1.30				
7										
8	Monthly Revenue Diff.	\$ 177	\$ 139	\$ 198	\$ 106	\$				Line 1 x Line 6
9	Months	12	6	6	6					
10	Annual Revenue Difference	\$ 2,122	\$ 832	\$ 1,189	\$ 636	\$				Line 8 x Line 9
11										
12		Winter Block 1	Winter Block 2	Summer Block 1	Summer Block 2	Incremental Customers (a)	Incremental Therm/Cust	Incremental Therm/Cust	Incremental Therm/Cust	Incremental Therm/Cust
13		48	78	18	18	989				
14	Rate R-2 Heating	\$/therm	\$/therm	\$/therm	\$/therm					
15	Monthly Billing Quantities	48	78	18	18					Reflects average year 2004 usage
16										
17		\$/therm	\$/therm	\$/therm	\$/therm					
18	Rate R-3	0.5410	0.2466	0.5410	0.2466	6.50				Reflects Jan 1, 2005 distribution rates
19	Rate R-2	0.3552	0.1163	0.3552	0.1163	5.20				Reflects Jan 1, 2005 distribution rates
20	Difference	0.1858	0.1303	0.1858	0.1303	1.30				
21										
22	Revenue Difference	\$ 1,286	\$ 10,052	\$ 3,308	\$ 2,320	\$				Line 15 x Line 20
23	Months	12	6	6	6					
24	Annual Revenue Difference	\$ 15,428	\$ 60,310	\$ 19,846	\$ 13,918	\$				Line 22 x Line 23
25										
26	Total Revenue Difference	\$ 169,741				\$				Line 10 + Line 24 all columns
27	Prior Year Adjustment	\$ -				\$				RA
28	Total Revenue for Recovery	\$ 169,741				\$				Line 26 + Line 27
29	Total therms	466,861,570								Reflects projected year total usage
30	RAAF Adjustment	\$ 0.0004				\$				Line 28 / Line 29
Notes:										
(a) Results of EOHHS customer matching process using 2Q 2005 customer data.										